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LOCAL LEDGER HEADS.

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“ T. Net profit transferred to

Profit on coins issued, transferred from Account No. 3.

Mint, Profit on circulation of

Bronze (and Copper) coin.” (i)

NOTE.—The heads marked M are transactions in the Mint account under “ Bronze (and Copper) Coinage Account”.

The heads marked T are transactions in the Treasury accounts under “ Bronze (and Copper) Coinage Account”.

The other heads, except the balances, come in by transfer in making up the account at the end of the year.

(a) Cost of copper, tin, zinc, etc., purchased for Bronze coinage is charged to this head.

(b) Credit receipts to this head.

(c) When copper, etc., is thus transferred, the Mint Master should debit “ Loss on Coinage ” by credit to this head.

(d) This transfer should be made monthly by the Mint Master in his monthly account.

(e) The closing balance of copper, etc., in stock being first ascertained, the difference required to produce this as the balance of Account No. 1 should be transferred in closing the account at the end of the year to Account No. 3 on the books of the Accountant General, Central Revenues, and to credit of A. G., C. R. on the Bombay books.

(f) The Mint Master should credit this by debit to “ Mint Remittances ” or to “ Foreign Remittances ”.

(g) The Government is entitled to bring to account each year, as profit realised, only that portion which belongs to the amount of coin issued for circulation that is passed out of Mint and depôts combined.

The sum of the gross profits brought forward from last year, and the gross mintage profit of the year, must therefore be distributed as follows :—

• Let A be the amount of coin in the Mint and depôts on April 1st ;

B be the new coin added to the joint stock during the year ;

C be the net issues to the treasuries ;

D=A+B—C is the balance in Mint and depôts upon March 31st. .

Then, out of the whole sum of the gross profit, $\frac{C}{A+B}$ is the portion to be taken as realised and transferred to Account No. 4. $\frac{D}{A+B}$ is the portion to be carried forward as balance to next year.

(h) This represents the difference between the nominal value and metal value of uncurrent coins destroyed at the Mints.

(i) This, the final result, is carried to the service head, whether it be on the whole a gain or a loss.

(262) Nickel coinage account is on the Bombay books only and the adjustment follows the rules laid down in the case of Bronze (and Copper) Coinage Account.

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

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*These forms are standardised in the A. T. C. Series. See Article 101, Volume I.

PROVISION FOR A TEMPORARY VACANCY OR ABSENCE FROM DUTY.

8. In the case of a temporary vacancy in the post of Auditor General, or of the absence of an Auditor General from duty, the Governor General in Council shall have power to appoint an officiating Auditor General. The salary of such officer shall be fixed in accordance with the rules in force under Section 96B of the Act regulating the salary of an officiating officer.

DUTIES AND POWERS.

General.

9. Subject to any general or special orders of the Secretary of State in Council, the Auditor General shall be—

- (i) the final audit authority in India ; and
- (ii) responsible for the efficiency of the audit of expenditure in India from the revenues of India.

He shall further be, to the extent authorised by these rules, the administrative head of the Indian Audit Department.

10. The Auditor General shall have authority—

- (i) to inspect, either personally or through any audit officer, any Government office of accounts in India ;
- (ii) to arrange for test audit in any Government office of accounts ;
- (iii) subject to any orders of the Secretary of State in Council prescribing the nature and extent of the audit to be applied to specified classes of expenditure, to frame rules in all matters pertaining to audit, particularly in respect of the method and extent of audit and the raising and pursuance of objections.

Duties and Powers as regards Audit.

11. (a) The Auditor General, without prejudice to his other audit functions, is responsible that audit is conducted with reference to the following canons, namely :—

- (1) Every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.
- (2) Money borrowed on the security of allocated revenues should be expended on those objects only for which, as provided by rules made under the Act, money may be so borrowed. If the money is utilized on works which are not productive, arrangements should be made for the amortisation of the debt.
- (3) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.

shall withdraw such objection if the Finance Department of the Government states that the objection is unfounded and the action taken thereon by the Government will be reported as soon as possible to the Committee on Public Accounts, or, if no Committee on Public Accounts has jurisdiction in the matter, to the Secretary of State in Council, and

- (ii) if the Governor General in Council or the Local Government, as the case may be, orders in writing that the recovery of the amount under objection shall be forgone, the Auditor General or principal auditor shall withdraw such objection, but may require that the action taken shall be reported as soon as possible to the Committee on Public Accounts, or, if no Committee on Public Accounts has jurisdiction in the matter, to the Secretary of State in Council.

15. (1) The Auditor General shall, on such dates as he may prescribe, obtain from each principal auditor and from any officer of the Indian Audit Department to whom he may entrust this duty, appropriation accounts, in such form as he may prescribe, of the expenditure which came under the audit of such principal auditor or officer of the Indian Audit Department during the past official year, together with a report upon the accounts and upon the results of the audit applied to them. Any officer of Government may be called upon to provide any information necessary for the preparation of such accounts or reports. On receipt of the accounts and reports, the Auditor General shall transmit them to the Governor General in Council or to the Finance Department of the Local Government concerned with such comments as he may think fit.

(2) The Auditor General shall forward to the Secretary of State through the Governor General in Council the several reports dealing with the total expenditure in India in each year with his detailed comments on each report, and may also offer such further comments of a general nature as he may think fit.

16. (1) The Auditor General may on his own motion, and shall on reference being made to him by the Governor General in Council or by a Local Government, review any audit decision of any audit officer, and, if he thinks fit, overrule it.

(2) The Auditor General may condone an omission to make a previous reference to the Secretary of State in Council which was required by any rule or order from time to time in force, prescribing the cases in which the previous sanction of the Secretary of State in Council to expenditure is to be obtained, in cases where, when the question comes before him in audit, the failure to obtain the previous sanction of the Secretary of State in Council has involved, in his opinion, a breach of the letter rather than the spirit of the rule or order.

23. The Auditor General shall supply, or shall arrange that officers subordinate to him supply, any information required by the Governor General in Council or by a Local Government which can be derived from the accounts maintained in the offices under his control.

24. The Auditor General shall arrange that such assistance as may be required shall be rendered by the officers of the Indian Audit Department to the Governor General in Council, the Local Governments and other authorities in the preparation of their annual budget estimates.

25. If in any case the Secretary of State in Council has declared that the maintenance of the provincial accounts of a specified province or of the accounts of any department of the Central Government is transferred to an authority (hereinafter referred to as the said authority) other than the Auditor General, the duties and powers of the Auditor General, in relation to the accounts of such province or department, shall be governed by the following provisions, namely :—

- (1) The officers and establishments employed upon the maintenance of such accounts shall not be subordinate to the Auditor General, but the Auditor General shall be responsible for the inclusion of the accounts in the Finance and Revenue Accounts of India and shall have power to prescribe the form in which and the time or times at which the accounts shall be submitted to him for audit and for such inclusion ;
- (2) The appropriation accounts referred to in sub-rule (i) of Rule 15 shall be prepared by the said authority in such form as he may, with the concurrence of the Auditor General, determine, and shall be transmitted, by such date as the Auditor General may prescribe, to the officer of the Indian Audit Department to whom the Auditor General has entrusted the duty of reporting thereon. The Auditor General shall thereafter obtain and dispose of the appropriation accounts and of the report thereon of the aforesaid officer of the Indian Audit Department in accordance with the provisions of Rule 15 ;
- (3) The Auditor General shall exercise the powers and perform the duties conferred and imposed upon him by Rule 20 and Rule 21, but shall not be bound by the provisions of Rule 23 or Rule 24.

Powers of Expenditure.

26. The Auditor General shall exercise no powers of incurring expenditure without previous sanction other than such powers as may be delegated to him by the Governor General in Council.

27. The Governor General in Council shall arrange that sanctions to expenditure accorded by the Auditor General shall be audited by some officer unconnected with the audit department in India.

APPENDIX 2.

Deleted.

[N.B.—The rules defining the financial powers of the Auditor General are contained in the Book of Financial Powers issued under the authority of the Government of India. It is therefore unnecessary to repeat them in the Audit Code.]

APPENDIX 2-A.

(Referred to in Article 127-A.)

(a) List of Auditor General's sanctions which *require* audit by the Deputy Secretary to the Government of India in the Finance Department.

Nature of sanction.	Authority.
1. To the creation of a permanent or temporary post	Rules 70 and 72 of the Book of Financial Powers.
2. To increase the pay of a permanent or temporary post or of a Government servant in permanent employ.	Rules 71 and 73 of the Book of Financial Powers.
3. To the revision of the permanent pay of an establishment.	Rule 74 of the Book of Financial Powers.
4. To any recurring expenditure not exceeding Rs. 200 a year or non-recurring expenditure not exceeding Rs. 1,000 on any object for which no scale or limit to power of sanction is prescribed by any act, rule, code, etc.	Rule 76 of the Book of Financial Powers.
5. To the writing off of irrecoverable advances and irrecoverable value of stores lost and losses of cash, due to robbery, accident, etc., etc.	Rule 77 of the Book of Financial Powers.
	Exception 2 to Art. 227(b), C. A. C., Vol. I.
6. To allow a Government servant officiating in a post on a time-scale to draw as initial pay any stage in the time-scale.	Serial No. 10, Appendix II, Supplementary Rules.
7. To subsistence grant to a Government servant under suspension.	Serial No. 15, Appendix II, Supplementary Rules.
8. To the appointment of a Government servant to hold temporarily or to officiate in more than one post and to fix the pay of subsidiary posts and the amount of compensatory allowances to be drawn.	Serial No. 20, Appendix II, Supplementary Rules.
9. To the fixation of pay in foreign service	.. Serial No. 30, Appendix II, Supplementary Rules.
10. To the grant of an honorarium from General Revenues.	Serial No. 3, Appendix III, Supplementary Rules.

(b) List of Auditor General's sanctions which *do not* require audit by the Deputy Secretary to the Government of India in the Finance Department.

Nature of sanction.	Authority.
1. To re-appropriations	Rule 80, of the Book of Financial Powers.
2. To re-employment of pensioners	Article 66, Audit Code.
3. To the grant of pensions	Rule 29, Appendix I, Audit Code.
4. To the retention of Government servants in service after the age of 55—60 years.	Serial No. 21, Appendix II, Supplementary Rules.
5. To the acceptance of an honorarium from an outside source.	Serial No. 4, Appendix III, Supplementary Rules.
6. To the grant of exemptions from the rule limiting a halt on tour to 10 days.	Serial No. 26 do.
7. To halts at hill stations in excess of 10 days ..	Serial No. 41 do.
8. To extend the joining time admissible under rule beyond the maximum of 30 days.	Serial Nos. 69-70 do.
9. To the grant of advances including permanent advance and advances from General Provident Fund, etc.	Article 159, Civil Account Code, Volume I.
10. To commutation of pensions	Government of India, Finance Department, No. 590-E.B., dated 13th June 1922.
11. To writing recoveries of overpayments	Article 150(4); Audit Code.

3. An Accountant General may increase or reduce the pay and allowances of inferior establishments serving under him subject to the following reservations—

- (i) that his powers do not extend to the creation or abolition of permanent posts,
- (ii) that the rates of pay and allowances do not exceed those sanctioned by the local Government for inferior establishments in its Secretariats, and
- (iii) that an addition to the pay and allowances does not have the effect of raising the total pay and allowances of a post or of a Government servant to an amount in excess of Rs. 50 a month.

NOTE.—This rule does not apply to grain compensation allowance.

4. (a) Under Rule 81 of the Book of Financial Powers, the Auditor General, has, with the consent of the Finance Department, delegated to—

(i) all Civil Accountants General including the ~~Comptrollers, Assam and North-West Frontier Province~~, the Director of Army Audit and the Audit Officer, Indian Stores Department, the power to sanction temporary posts on the clerical or inferior service establishment within the total budget provision, subject to the following conditions :—

- (1) that the pay of the temporary post sanctioned does not exceed the prescribed maximum,
- (2) that no sanction involves expenditure in future years, and
- (3) that any re-appropriations made are within the recognised limits imposed by rule 7 ;

(ii) the Director of Railway Audit and the Accountant General, Posts and Telegraphs, the power to sanction temporary establishment in their own offices, subject to the following conditions and reservations :—

- (1) that this power can be exercised in respect of non-gazetted establishments only,
- (2) that no post may be sanctioned the pay of which exceeds the maximum time scale pay of clerks in his office,
- (3) that the sanction accorded in any financial year does not involve expenditure in a future financial year, and
- (4) that the cost can be met from their annual allotment for temporary establishment.

(b) The Director of Railway Audit may create temporary non-gazetted posts on pay not exceeding Rs. 500 in offices other than his own :—

- (1) for any specified period, if the pay of the post does not exceed Rs. 270.
- (2) for not more than 2 years, if the pay of the post exceeds Rs. 270.

Subject in each case to the condition that the total cost during the year does not exceed the annual limit of Rs. 10,000.

APPENDIX 4.

[See Art. 25.]

Rules for the Training of Junior Officers and for Departmental Examinations.

I.—*Rules for the training of Probationers in the General List of the Indian Audit and Accounts Service.*

(1) All Probationers will, within the first six months of their appointment, spend not less than six weeks at a Treasury in order to see the initial stages of the building up of the accounts. This period will extend over the compilation of two monthly sets of accounts, the second set being prepared by the Probationers themselves and checked by the Treasury staff.

(2) No Probationer will be allowed to appear at the Lower Departmental Examination until he has completed the training at the Treasury.

(3) On passing the Lower Departmental Examination, Probationers will be allowed, as far as is compatible with the interests of the service, to choose whether they will be further trained in Railway Accounts or in the ordinary line. Should he consider it necessary, however, in the interest of the department, the Auditor General may decide for which branch any Probationer is to be trained. Those electing for training in Railway Accounts will put in a considerable period at a station, an Executive Engineer's office, a workshop and a store yard and an equal period in a Railway Audit office. The others will put in two or more months in a Sub-Divisional and a Divisional office of the Public Works Department and a longer time in a Civil Audit office.

(4) The training in the Audit office will be generally on the lines laid down in the annexed regulations (*vide* section II below), which were published with the Finance Department's Resolution No. 3496, dated the 28th December 1876.

(5) No Probationer will be allowed to appear at the Higher Departmental Examination until he has completed the training prescribed in clause (3) above.

(6) Arrangements for the training of Probationers in an outside office will be made by the Head of the Audit office to which the Probationers are attached.

1. When a probationer has to proceed to another station for the purposes of his training, his travelling allowance will be regulated as for journeys on tour, and he may be granted a halting allowance at three-fourths of the rate admissible, up to a maximum period of two months at any particular station.

(7) During the period that Probationers are in an outside office, they will submit diaries regularly to the head of the Audit office to which they are attached, but, while they are in the Audit office itself, it will be left to the head of the office to use his discretion with regard to the nature of the control which he exercises over the Probationers' work.

(7) The necessary duration of the course of training must vary with the opportunities available and the industry and ability of the officers, and it is therefore not desirable to name any particular period; but on no account should the training be hurried, and the Accountant General must satisfy himself that the junior officer has acquired a competent knowledge of the ordinary duties of the several branches of an Accountant General's office; * * *

III.—*Rules for the Departmental Examinations of Probationers in the General List of the Indian Audit and Accounts Service.*

[See Art. 25.]

(1) The Lower and Higher Departmental Examinations will be held half-yearly, on the Monday next after the 10th May and the 10th November and following days, in the subjects detailed in schedules A and B appended.

(2) Probationers will be permitted to appear for these examinations in instalments if they notify their intention beforehand and specify the subjects, provided that any practical training that has been prescribed in those subjects has been completed. '

(3) Those who obtain 40 per cent. of the marks in each of the subjects and 50 per cent. in the aggregate will be held to have passed the examination. Those who fail in an examination will be held to have passed and be exempted from re-examination in the subjects in which they obtain 60 per cent. of the marks. These marks will be taken into account in reckoning the minimum aggregate at a later examination.

(4) Those who take an examination in instalments will not be held to have passed in the subject or subjects unless they obtain 60 per cent. of the marks in each subject.

(5) An officer recruited in India to the Department will be on probation for two years and until he has passed the Higher Departmental Examination. During the probationary period, he will not be eligible for the first increment until he has passed in Lower Departmental Examination, nor for the second increment until he has passed the Higher Departmental Examination. Probationers will be counted against the sanctioned strength of the office to which they are posted after the end of two years or from the date on which the results of their having passed the Higher Departmental Examination are received in the office to which they are attached, whichever is earlier. —

(6) Repeated failure to pass in the examination within the probationary period of 4 years.

No. 2.

IV.—**Rules for the Departmental Examination qualifying for appointment to the Subordinate Accounts Service.*

N.B.—The rules in this section have been modified by the Auditor General's letter No. 542-N.G.E.-628-31, dated 21st April 1931.

[See Art. 49]

(1) The Departmental examination qualifying for appointment to the Subordinate Accounts Service will be held once a year in November for all Civil Audit offices and will be separate for each branch of service. It will be held in the several Civil Audit offices and be conducted, under the rules in Section V of this Appendix, by means of question papers forwarded by the Auditor General or set by the local Accountant General, as the case may be, *vide* paragraph 1 (d) below. The answers will be examined and marked by the Auditor General or local Accountant General according as the papers are set by the former or by the latter.

NOTE.—An officer who has passed the examination for any branch will not, if he appears at the examination for another branch, be required to pass again in the subjects common to the two examinations.

(2) All persons appointed direct to the Subordinate Accounts Service, who have not passed this examination, are required to sit for it under the rules in Article 50.

Graduates with not less than three years' permanent service in a Civil Audit office or as Divisional Accountants, and others with not less than five years' permanent service in a Civil Audit office or as Divisional Accountants, may be allowed to appear at the examination, if they are certified by the Accountant General to be regular in their attendance, energetic, of good moral character and business habits, to give indication of possessing aptitude for the work of a Senior Accountant, and to have a reasonable prospect of passing the examination. Except with the special sanction of the Auditor General, a candidate will not be allowed to appear at more than three examinations, though a fourth attempt may be permitted by the head of the office if the candidate obtained not less than 350 marks at the third examination. Permission to appear at any particular examination will count as one attempt, whether the candidate actually sits for the examination or not, unless he is specially allowed to withdraw his name. Such withdrawal will not be allowed unless the circumstances of the case fully justify it.

NOTE 1.—Non-graduates can count permanent service as accounts clerks in divisional or sub-divisional offices of the Public Works Department, up to a period not exceeding two years, as permanent service as Divisional Accountants for the purposes of this rule.

NOTE 2.—The total service required under this rule to make a person eligible to appear in the Examination may be made up of several periods of service, *viz.*, (1) as a Divisional Accountant, (2) as an accounts clerk (up to a limit of two years) and (3) as a clerk in an Audit office.

NOTE 3.—Service as a temporary Divisional Accountant can also count if the person concerned is, at the time of sitting for the examination, in permanent Government employ.

NOTE 4.—Extreme care should be exercised in granting the certificate referred to above.

(2A) The examination of the Commercial Branch is reserved exclusively for the following classes of men :—

- (1) Probationary Superintendents, Divisional Accountants and clerks on the staff of the Director of Commercial Audit at Headquarters or elsewhere.

*The rules relating to the Local Audit branch of the Subordinate Accounts Service do not apply to provinces in which the Local Audit Department has been transferred to the control of the Local Government.

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NOTE.—An officer who has passed the examination for any branch will not, if he appears at the examination for another branch, be required to pass again in the subjects common to the two examinations.

(2) All persons appointed direct to the Subordinate Accounts Service, who have not passed this examination, are required to sit for it under the rules in Article 50.

Graduates with not less than three years' permanent service in a Civil Audit office or as Divisional Accountants, and others with not less than five years' permanent service in a Civil Audit office or as Divisional Accountants, may be allowed to appear at the examination, if they are certified by the Accountant General to be regular in their attendance, energetic, of good moral character and business habits, to give indication of possessing aptitude for the work of a Senior Accountant, and to have a reasonable prospect of passing the examination. Except with the special sanction of the Auditor General, a candidate will not be allowed to appear at more than three examinations, though a fourth attempt may be permitted by the head of the office if the candidate obtained not less than 350 marks at the third examination. Permission to appear at any particular examination will count as one attempt, whether the candidate actually sits for the examination or not, unless he is specially allowed to withdraw his name. Such withdrawal will not be allowed unless the circumstances of the case fully justify it.

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*The rules relating to the Local Audit branch of the Subordinate Accounts Service do not apply to provinces in which the Local Audit Department has been transferred to the control of the Local Government.

(4) (a) The subjects of the examination and the full marks allotted to each are as follows:—

	<i>Ordinary Subject.</i>	<i>Marks.</i>
(1) Précis and Draft	150	

Special Subjects.

I.—Ordinary Branch.

(2) Fundamental Rules, Civil Service Regulations (Pension Rules only), Leave Procedure Rules made by the Governor General in Council and instructions issued by the Auditor General in connection with Leave Procedure (Appendix 10 of the Audit Code)	200
(3) Civil Account Code, Volumes I and II, Audit Code (omitting Works audit and Public Works Inspection Rules), Treasury orders issued by the Governor General in Council under Rule 16 of the Devolution Rules, Forest Account Code and the Manuals issued by the Controller of the Currency	200
(4) Public Works Accounts Rules and Procedure, viz., (1) Public Works Account Code and (2) Works Audit and Public Works Inspection Rules	200
(5) Book-keeping, Government and Commercial, and the Account Code	150

NOTE.—“The Student's Complete Commercial book-keeping, Accounting and Banking” by Arthur Field house has been prescribed as the text-book for the paper on Commercial book-keeping.

(6) Financial and Procedure Rules (including the Supplementary Rules issued under the Fundamental Rules) issued by the local Government (or the Government of India in the case of candidates of the offices of the Auditor General and the Accountant General, Central Revenues) which have a bearing on subjects (2), (3) and (4); and also the Public Works Department Code in the form in which it may have been authorised by the local Government or the Government of India, as the case may be	150
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II.—Local Audit Branch.

(2) Rules and Regulations for the Audit and Inspection of Accounts subject to the Audit and Inspection of the Examiner of Local Fund Accounts	250
(3) Acts of the Legislature and the Statutory Rules framed there-under relating to the accounts referred to under (2).. .. .	250
(4) Such portions of the following as the Accountant General may prescribe— Fundamental Rules, Civil Service Regulations (Pension Rules only), Travelling Allowance and Leave Procedure Rules framed by the Local Government, Civil Account Code (Volumes I and II), Audit Code and Account Code	250
(5) Commercial Book-keeping	100

NOTE.—The note under subject (5) of the Ordinary Branch applicable to subject (5) of the Local Audit Branch also.

Public Works Account Code, with the Book of Forms.

Manuals issued by the Controller of the Currency.

Auditor General's Audit Rulings issued during 1921-22 and subsequent years and Audit Instructions.

Leave Procedure Rules made by the Governor General in Council.

Such books relating to subject (6) as the Accountant General may prescribe.

Local Audit Branch.

Civil Service Regulations with Appendices.

Fundamental Rules.

Audit Resolutions.

Civil Account Code, both the volumes.

Audit Code.

Account Code.

Leave Procedure Rules made by the Local Government and Travelling Allowance Rules made by the Local Government.

Such acts of the Legislature and books of rules and regulations as the Accountant General may prescribe.

NOTE.—Candidates for the Subordinate Accounts Service Examination are permitted to use in the examination room the Posts and Telegraphs Compilation of the Fundamental and Supplementary Rules, or any other Compilation of a similar nature, in those papers in which the use of books is allowed.

Commercial Branch.

Civil Service Regulations with Appendices.

Fundamental Rules.

Devolution Rules.

Treasury Orders issued by the Governor General in Council.

Audit Resolutions.

Civil Account Code, both volumes.

Audit Code.

Account Code.

Forest Account Code.

Leave Procedure Rules made by the Governor General in Council.

Auditor General's Audit Rulings issued during 1921-22 and subsequent years.

(c) Subject (1) is common to the three branches. If a man of the Local Audit Branch or Commercial Branch who has passed the Local Audit or Commercial examination is transferred to the Ordinary Branch, he can be appointed only to the clerical service thereof or to the Divisional Accountants' service, if eligible, and will not be entitled to promotion to the Subordinate Accounts service of the Ordinary Branch until he has passed the examination in the special subjects of the Ordinary Branch. But men of the Commercial Branch who, when they passed the Commercial Examination,

This percentage must also be secured separately in the practical papers answered with the aid of books.

Special subjects (4), (5) and (6)	..	..	..	..	45 per cent.
Aggregate	..	..	..	..	40 per cent.

A candidate of this branch who secures 60 per cent. in the case of Précis and Draft and Special subjects (4), (5) and (6), and 50 per cent. (separately in Theoretical and Practical papers) in the case of Special subjects (2) and (3) may be exempted from further examination in those subjects in future examinations if he so wishes.

(8) The complete results of the examination will be communicated by the Auditor General to the Head of each Audit office, the names of successful candidates being arranged in the order of merit, separately for each of the three branches.

(9) The Auditor General reserves to himself the power of allowing exceptions to these rules in very special cases.

(10) These rules may be amended or revised by the Auditor General but no general revision of the rules made at any time will be enforced for three years in respect of persons then in service.

V.—Rules for conducting the Departmental Examinations referred to in Sections III and IV of this Appendix.

(1) The examination papers are sent from the Auditor General's office, by registered post, in a sealed packet containing a separate sealed envelope for each paper set. Their receipt should be acknowledged immediately by telegram.

(2) The examination should be conducted, on the dates and according to programme prescribed by the Auditor General, by the Head of the Audit office himself, or by one of his assistants (not below the rank of a Deputy) nominated by him.

(3) The sealed packet containing the sealed envelopes in which the question papers are enclosed, should, on receipt be opened by the head of the office in the presence of the officer who is to preside at the examination or if he himself is to preside, in the presence of some other officer. The number of question papers in each envelope is given on the envelope itself. The number given on the envelope should be compared with the number of candidates appearing in each paper to verify that a sufficient number of question papers has been received.

After this comparison has been made, the envelopes should again be placed in a cover which should be sealed. This cover should be left in the personal custody of the head of the office, and must not be opened until the examination begins, the several envelopes being opened when the papers are required for distribution. The outer cover and the envelopes should be opened in the presence of the candidates.

(4) The several papers should be given out singly and the exercises should be worked out by the candidate in the presence of the presiding officer.

APPENDIX 5.

[See Art. 95.]

Statement prescribing the periods after the expiration of which the various classes of records of the Audit office may be destroyed.

Item No. and description of Records.	No. of complete account years for which to be preserved.
<i>I.—Account Compilations.</i>	
1 Consolidated Abstracts	Permanently.
2 Journal	10
3 Ledger	10
4 District Classified Abstracts <i>Departmental and Debt Head Classified Abstracts</i>	10
5 Detail books	10
6 Works Audit Divisional Summaries (monthly)	15
<i>II.—Accounts received.</i>	
1 Treasury Cash Accounts, Lists of Payments, and <i>Departmental</i> Revenue Schedules.	10
1 (a) Schedules of Interest Warrants paid, Schedules of London Interest paid, and Schedules of Miscellaneous payments.	6
2 Schedules of Pension Contributions recovered from officers in Foreign Service, if received separately with the Cash Accounts.	5
3 Treasury Schedules on account of Public Works receipts	5
4 Monthly accounts of Public Works Disbursing officers, with supporting schedules, schedule dockets, lists of payments and vouchers for payments other than those for land taken up (see item VI, 3).	10 (or, in the case of vouchers for large projects, until years after the closing of the estimate, whichever is later).
5 Accounts current received from other Governments and Departments	10
<i>III.—Returns received.</i>	
1 Books of Establishment	35
<i>IV.—Audit Registers.</i>	
1 Audit Register of Gazetted Officer's Pay and Allowances	12
2 Salary Audit Register of Public Works establishments in P. W. D. Form 64 (now abolished).	35
3 Establishment Audit Register	8
4 Audit Register of Pensions (Superannuation)	6

Item No. and Description of Records.

No. of complete
account years for
which to be
preserved.

V.—Miscellaneous Registers—contd.

10 (a) Master cards

No. 19.

Page 28, Appendix 5.—

V.—Miscellaneous Registers—

Substitute the following for the existing item No. 20 :—

Item No.	Description of Records.	No of complete account years for which to be preserved.
20	Provident Fund Declaration Forms.	Follows the period prescribed for G. P. Fund vouchers of final payments
[Audit Code, Vol. II, 1st Edn. (2nd Rep.). No. 10, dated the 1st October 1935.]		

2-B. Vouchers on which final payments of General Provident Fund money are made to persons other than the subscribers—

(a) to minors	3
(b) to other than minors—	
(i) not in accordance with declaration of subscribers]	30
(ii) in accordance with declaration of subscribers	6

2-C. General Provident Fund vouchers of final payments other than those mentioned in item 2-B

3 Vouchers for payments on account of land taken up	Permanently.
4 Assignments and Compensations	5
5 Advances : Revenue, House-building, Miscellaneous	6
6 Deposits Repayment Vouchers (other than Personal Deposits)	5
7 Pension Vouchers	5
8 Account Current Vouchers	According to their class.

VII.—Miscellaneous.

1 Detailed Budget Estimates	5
2 Broadsheet of Contributions towards pensions and leave-salary	35
3 Broadsheet of recoveries made under Rule 127 of the Fundamental Rules or under Article 783 or Article 802 of the Civil Service Regulations or on account of establishments on Foreign Service of the third kind under the old Foreign Service rules (Article 435)	35
4 Files of renewed Pension Payment Orders and of their acknowledgments (except those referred to in the 2nd paragraph of Article 327 of Civil Account Code Volume II).	See Article 331 (c)

Item No. and description of Records.

No. of complete
account years for
which to be
preserved.VII.—*Miscellaneous.*—concl'd.

(j) References and orders in connection with Plague, Famine and Consus	20
(k) Statoment of loss or gain of Revenue due to Famine ..	5
8. Office copies of—	
(a) March Final Accounts	5
(b) to (d) Deleted .. .. .	..
(e) Annual Review of Working of Treasuries	10
9. Office copies of—	
(a) Interest vouchers and lists	} 5
(b) Mortality Returns of Pensioners	
(c) Deleted	
(d) Appropriation Accounts and Report	
(e) Budget Estimates	
10. Other records (including office copies of accounts and returns sent not specifically mentioned.	Left to Account- ant General's discretion.

4. Every loan raised by a local Government in accordance with these rules shall be a charge on the whole of the revenues allocated to the local Government, and all payments in connection with the service of such loans shall be made in priority to all payments by the local Government other than the payments of—

- Priority.
- (i) the fixed provincial contribution payable to the Governor General in Council ;
 - (ii) interest due on sums advanced to the local Government by the Governor General in Council from the revenues of India, and
 - (iii) interest due on all loans previously raised by the local Government.

6. The standard rate of interest referred to in paragraph 10 of the Resolution will be announced by the Government of India before the end of August each year.

7. Interest on advances made from the Fund shall run from the dates on which the advances are made in accordance with the decision referred to in Rule 4.

8. The terms once sanctioned by the Government of India, both as regards the amounts, the drawing and the repayment of advances, shall not be altered except with the specific previous sanction of the Government of India.

NOTE 1.—The refusal of a Legislative Council to vote the Funds required for expenditure to meet which an advance has been applied for and sanctioned, will be held to be a sufficient reason for altering the terms sanctioned to the extent necessary.

NOTE 2.—All payments of interest and repayments of principal in respect of advances made from the Fund should be made on the 31st March each year. Normally, and unless the orders state otherwise interest alone would be paid on the 31st March of the year in which the advances are made and equated payments of principal and interest would be made on the 31st March of each succeeding year until the advances are fully repaid.

9. An annual Report on the working of the Fund will be prepared by the Government of India and copies forwarded to the Secretary of State and to the Provincial Governments concerned.

laid down in Rule 2 (a) of the Local Government (Borrowing) Rules, which requires that the proposed expenditure shall be so large that it cannot reasonably be met from current revenues. The rules governing the grouping of individual works for the purpose of this paragraph shall be the same as the rules which govern the grouping of works in order to determine the authority which is competent to sanction the total expenditure.

The limit of Rs. 5 lakhs, however, will not apply to capital expenditure (a) on productive works or (b) in a commercial department which is working at such a profit as to fulfil the test of productivity imposed by the Secretary of State or (c) on commercial undertakings whose accounts are maintained on a commercial basis.

9. No advances will be made out of the Fund to any Provincial Governments which do not provide annually out of their ordinary revenues sums sufficient to redeem within a period not exceeding 80 years from the date when they were originally borrowed any loans or advances which they may from time to time obtain or have obtained from any source other than the Fund. This condition, however, will not apply to the pre-Reform irrigation debt referred to in paragraph 12.

10. The standard rate of interest charged by the Fund on new advances will be so calculated, after taking into account the repayments due to the Fund on already existing advances, as to maintain the solvency of the Fund.

11. The standard rate of interest will be charged by the Fund to the Provinces on all advances required for capital expenditure which can be classed as productive under the rules on the subject approved by the Secretary of State and for making advances to cultivators and to co-operative societies and loans to local bodies. For all other advances, the rate will be $\frac{1}{4}$ per cent. above the standard rate.

12. All new advances made from the Fund and also all advances outstanding at present other than the debt relating to irrigation works constructed before the Reforms, the liability for which was transferred to Provincial Governments under the Reforms Scheme, will be subject to eventual repayment. It will be for the Government of India in the Finance Department to determine whether in any particular case repayment shall be by equated instalments of principal and interest or otherwise, and whether due instalments may be postponed or other exceptional arrangements made without threatening the solvency of the Fund.

13. The Government of India in the Finance Department will maintain a schedule specifying the term of years appropriate to the repayment of advances required for various purposes and will communicate to all the Provinces any additions to or modifications of that schedule at the time when they are made (See Annexure II below).

14. In the event of its being necessary to write off any part of an advance as irrecoverable, the loss shall not fall on the Fund but shall be made the occasion of a special Demand Grant to be submitted to the Assembly.

APPENDIX 7.

LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF CENTRAL AND PROVINCIAL RECEIPTS AND DISBURSEMENTS.

NOTE 1.—Exchange in respect of all revenue and capital transactions in England is adjusted under the several major heads under which the transactions in England occur, *vide* Article 347 of the Account Code. A separate minor head "Loss or Gain by Exchange" may, therefore, be opened, when necessary, under any major head under which no such minor head is shown in this Appendix.

NOTE 2.—Expenditure on account of restoration of damages caused by extraordinary casualties, such as flood, fire, etc., which is permitted to be charged to a Capital Major Head should be recorded under a separate minor head "Extraordinary Replacements" under that Capital Major Head.

MAJOR HEADS.	MINOR HEADS.
A.—Principal Heads of Revenue.	
I.—CUSTOMS	Sea Customs— Imports . (1)

(1) The revenue under this head has to be classified under the following sub-heads:—

I.—Revenue Duties.

1. Ale, beer, porter, cider, and other fermented liquors.
2. Spirits and liqueurs.
3. Wines.
4. Spices.
5. Tea.
6. Tobacco.
7. Kerosene oil.
8. Motor Spirit.
9. Oils, hatching, fuel and lubricating.
10. Cotton raw.
11. Boots and shoes.
12. Motor cars, cycles, scooters, omnibuses, chassis, vans, lorries and parts thereof.
13. Electric lighting bulbs.
14. Wireless reception instruments and apparatus.
15. Dyes derived from coal tar and coal-tar derivatives.
16. Machinery.
17. Iron and Steel.
18. Silver bullion, coin, sheets, plates and other manufactures.
19. Tin, block.
20. Metals, other than iron and steel, silver and block tin.
21. Railway plant and rolling stock.
22. Artificial silk yarn and thread.
23. Yarn and textile fabrics, others.
24. Cinematograph films.
25. Portland cement excluding white portland cement.
26. Pneumatic rubber tyres and tubes part of.
27. Toys, games and sports goods.
28. Betelnuts.
29. All other articles.

II.—Protective Duties.

30. Sugar.
31. Heavy chemicals.
32. Iron and Steel.
33. Silver wire, thread and other manufactures.
34. Paper and stationery.
35. Raw silk.
36. Silk yarn and thread.
37. Cotton yarn and thread.
38. Cotton fabrics of British manufacture.
39. Cotton fabrics not of British manufacture.
40. Silk fabrics.
41. Cotton hosiery.
42. Artificial silk fabrics.
43. Fabrics of artificial silk mixed with other materials.
44. Other textile manufactures.
45. Matches, match splints and veneers.
46. Wood pulp.

MAJOR HEADS.

MINOR HEADS.

A. Principal Heads of Revenue—*contd.*

II.—TAXES ON INCOME	Income Tax. (6) Super Tax. Miscellaneous. (6A) <i>Defect - Refunds.</i>
III.—SALT	Sale of Government Salt. Excise duty on Salt manufactured locally. Duty on imported Salt. Rents of warehouses. Fees and cesses. (7) Despatch receipts. Miscellaneous. (9) <i>Defect - Refunds.</i>
IV.—OPPIUM	Sale of Provision opium. Sale of Medical opium. Cost price of opium sold to the Excise Department. (10) Sale proceeds of Mewar Opium. Sale of Bencit Opium. Miscellaneous. (11) <i>Defect - Refunds.</i>
V.—LAND REVENUE	Ordinary revenue. (12) Sale of Government estates.

(6) Detailed list of Sub-Heads of Revenue:

1. Income Tax Receipts.
2. Income Tax by Government for salaries and pensions.
3. Defect - Refunds in Income Tax Department.

(6A) As a miscellaneous receipt representing recovery of expenditure in the Income-Tax Department which cannot be brought to account as a deduction from expenditure, such as recoveries of overpayments in previous years, interest paid on loans, recoveries from insolvents and recoveries of copying fees. Recoveries under the provisions of the Income Tax Act, such as penalties recovered from defaulting assessors, should be classified as ordinary collections of Income Tax Revenue under the minor head "Income Tax".

(7) Includes Government Proprietary share in Sultanpur Salt produce.

(8) Defect.

(9) Includes warehouse rent receipts and that part of the receipts at transit which is expressly credited as a recovery of the charges for cartage and freight.

(10) See also (10A) under 6. Excise.

(11) To this head should be credited:—

1. Fees and miscellaneous.
2. Sale proceeds of confiscated opium. This should go to Opium. Excise or to Administration of Justice, according as the realising officer belongs to the Opium, the Excise or the Judicial Department.

(12) Includes the following:—

- Fixed collections.
- Revenue from canals in Sind.
- Fluctuating collections.
- Nazrana (succession fees on istamrari estates, or fees under the summary settlement in Bombay) should be credited here.
- Over-collections (Bombay).
- Surplus collections.
- Collections from Government Estates.
- Collections from the Shan States (Burma).
- Kyan Tax (Burma).
- Royalty on rubber (Burma).

Recoveries on account of revenue remitted in a former year should be taken to the detailed head to which they would have been credited if realised on due date; if it be necessary for local purposes, a detailed head may be provided.

Rent of lands taken up for salt: if not purchased, but relinquished, should be taken to this head; (if they were purchased, their rent would go to Government Estates; if the new receipt be simply the land revenue chargeable on them, it will go to one of the other detailed heads).

MAJOR HEADS.	MINOR HEADS.
A.—Principal Heads of Revenue— <i>contd.</i>	
VI.—EXCISE	Country spirits. (17). Country fermented liquor. Malt liquors. Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits). Receipts from commercial spirits, including denatured spirits and medicated wines. Opium. Hemp and other drugs. (18). Fines, confiscations and miscellaneous. (19). Recoveries of overpayments. (15). Collection of payments for services rendered. (15-A.). Distilleries. Deduct.—Refunds.

Petroleum well revenue.

Jade and amber revenue.

Thathamada tax (Burma).

Receipts from Ruby mines (Burma).

Recoveries in India of law charges in England on account of appeals from India.

Miscellaneous receipts.

Rents of Railway class C lands and rents of buildings situated on such lands. Sale proceeds of such lands, or of Railway class B or class D lands or of buildings or trees thereon, will be credited to the Railway Department for adjustment in reduction of the charge for land.

Cash receipts of record rooms of offices charged to Land Revenue should be shown in a separate detailed head "Revenue Record Room Receipts" under the minor head "Miscellaneous." Receipts in stamps will be credited as receipts from other judicial stamps are credited. Charges of record-rooms will be shown as establishment and other charges of the court or office concerned.

(17) Under this minor head and those that follow, suitable detailed heads should be opened by each Accountant General according to the requirements of each province after consultation with the Local Government.

(18) This includes Cocaine.

(19) This head includes—

Sale proceeds of confiscated opium (see note 11)

Sale proceeds of fruit trees, etc., within the Excise Office compound if realized by Excise Officers.

Sale proceeds of locks if sold by the Excise Department.

Sale proceeds of ~~distillery sheds and buildings if the sales are effected under orders of the Excise Department.~~

5/126 Sale proceeds of ~~measuring glasses and old furniture other than that pertaining~~

Sale proceeds of old stores and materials of distillery buildings ~~if the sales are effected under orders of the Excise Department.~~

Rent of ganja gola in the Excise Office compound.

Rent of godown.

~~Rent of distillery land.~~

Fines under the Opium Act.

Fines under the Abkari Act.

MAJOR HEADS.	MINOR HEADS.
A.—Principal Heads of Revenue—<i>contd.</i>	
VI.—EXCISE	Country spirits. (17). Country fermented liquor. Malt liquors. Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits). Receipts from commercial spirits, including denatured spirits and medicated wines. Opium. Hemp and other drugs. (18). Fines, confiscations and miscellaneous. (19). Recoveries of overpayments. (15). Collection of payments for services rendered. (15-A.). Distilleries. <i>Deduct.—Refunds.</i>

Petroleum well revenue.

Jado and amber revenue.

Thathameda tax (Burma).

Receipts from Ruby mines (Burma).

Recoveries in India of law charges in England on account of appeals from India.

Miscellaneous receipts.

Rents of Railway class C lands and rents of buildings situated on such lands. Sale proceeds of such lands, or of Railway class B or class D lands or of buildings or trees thereon, will be credited to the Railway Department for adjustment in reduction of the charge for land.

Cash receipts of record rooms of offices charged to Land Revenue should be shown in a separate detailed head "Revenue Record Room Receipts" under the minor head "Miscellaneous." Receipts in stamps will be credited as receipts from other judicial stamps are credited. Charges of record-rooms will be shown as establishment and other charges of the court or office concerned.

(17) Under this minor head and those that follow, suitable detailed heads should be opened by each Accountant General according to the requirements of each province after consultation with the Local Government.

(18) This includes Cocaine.

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Sale proceeds of confiscated opium (see note 11)

Sale proceeds of fruit trees, etc., within the Excise Office compound if realized by Excise Officers.

Sale proceeds of locks if sold by the Excise Department.

Sale proceeds of distillery sheds and buildings if the sales are effected under orders of the Excise Department.

Sale proceeds of measuring glasses and old furniture, other than that pertaining to

Sale proceeds of old stores and materials of distillery buildings if the sales are effected under orders of the Excise Department.

Rent of ganja gola in the Excise Office compound.

Rent of godown.

Rent of distillery land.

Fines under the Opium Act.

Fines under the Abkari Act.

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MAJOR HEADS.	MINOR HEADS.
A.—Principal Heads of Revenue—concl'd.	
VIII.—FOREST	Timber and other produce removed from the forests by Government agency. Timber and other produce removed from the forests by consumers or purchasers. Drift and waif wood and confiscated forest produce. Revenue from forests not managed by Government. Miscellaneous. <i>Deduct—Refunds.</i> Fees for registering documents. Fees for copies of registered documents. Miscellaneous. (30). <i>Deduct—Refunds.</i> Entertainment Tax. Betting Tax. Luxury Tax. <i>Deduct—Refunds.</i>
IX.—REGISTRATION	Payments from Indian States. (31) <i>Deduct—Refunds.</i>
IX-A.—SCHEDULED TAXES	Payments from Indian States. (31) <i>Deduct—Refunds.</i>
X.—PAYMENTS FROM INDIAN STATES	Payments from Indian States. (31) <i>Deduct—Refunds.</i>
B.—Railways.	
XI-A.—STATE RAILWAYS	(32)
Commercial Lines	(32)
Gross Receipts	(32)
<i>Deduct.—</i>	
Working expenses	(32)
Share of surplus profits paid to	(32)
Indian States and Railway	(32)
Companies.	(32)
Payments to worked lines	(32)
Net Receipts	(32)
XI-B.—STATE RAILWAYS	(32)
Strategic Lines	(32)
Gross Receipts	(32)
<i>Deduct.—</i>	
Working expenses	(32)
Net Receipts	(32)
XII.—SUBSIDISED COMPANIES. (33)	(32)
XII-A.—RAILWAY MISCELLANEOUS RE-	(32)
CEIPTS.	(32)
(a) Commercial Lines	(32)
(b) Strategic Lines	(32)
XII-B.—TRANSFERS FROM RAILWAY	(32)
RESERVE FUND.	(32)
XII-C.—WITHDRAWAL OF SUMS	(32)
DEPOSITED ON ACCOUNT OF THE	(32)
RAILWAY DEPRECIATION FUND.	(32)

Other items.

(Cash recoveries in pauper suits should go to Administration of Justice—Court fees realized in cash.)

(26) to (29) Deleted.

(30) Fees for the authentication of powers of attorney should be credited to Miscellaneous under Registration, and not as Fees for registering documents.

(31) The receipts for each principal Indian State should be shown separately.

(32) The minor heads will appear in the Departmental Codes.

(33) Any receipts on this account accruing to Provincial Governments, (e.g., on account of Shahdara Saharanpur Light Railway in the United Provinces) should be shown here and not under the head 'Civil Works' as was done prior to 1921-22.

MAJOR HEADS.	MINOR HEADS.
C.—Irrigation, Navigation, Embankment and Drainage Works— <i>contd.</i>	
XIV.—IRRIGATION, NAVIGATION. EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.	
A. Irrigation Works	
(1) Works for which only Revenue Accounts are kept. (2) Works for which neither Capital nor Revenue Accounts are kept.	Direct Receipts— Water rates. Owners' rates. Water-supply of Towns. Sales of Water. Plantations. Other canal produce. Water-power. Navigation. Rents. Fines. Recoveries of expenditure. Miscellaneous. Portion of land revenue due to Works. <i>Deduct</i> —Refunds.
B. Navigation, Embankment and Drainage Works.	
(1) Works for which only Revenue Accounts are kept. (2) Works for which neither Capital nor Revenue Accounts are kept.	Direct Receipts— Navigation. Sales of Water. Plantations. Rents. Recoveries of expenditure. Miscellaneous. Portion of land revenue due to Works. <i>Deduct</i> —Refunds.

D.—Posts and Telegraphs.

XV.—POSTS AND TELEGRAPHS—

Gross Receipts	(32)
<i>Deduct</i> —Working expenses	
Net Receipts.	

MAJOR HEADS.	MINOR HEADS.
C.—Irrigation, Navigation, Embankment and Drainage Works— <i>contd.</i>	
XIV.—IRRIGATION, NAVIGATION. EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.	
A. Irrigation Works	
(1) Works for which only Revenue Accounts are kept. (2) Works for which neither Capital nor Revenue Accounts are kept.	Direct Receipts— Water rates. Owners' rates. Water-supply of Towns. Sales of Water. Plantations. Other canal produce. Water-power. Navigation. Rents. Fines. Recoveries of expenditure. Miscellaneous. Portion of land revenue due to Works. <i>Deduct</i> —Refunds.
B. Navigation, Embankment and Drainage Works.	
(1) Works for which only Revenue Accounts are kept. (2) Works for which neither Capital nor Revenue Accounts are kept.	Direct Receipts— Navigation. Sales of Water. Plantations. Rents. Recoveries of expenditure. Miscellaneous. Portion of land revenue due to Works. <i>Deduct</i> —Refunds.

D.—Posts and Telegraphs.

XV.—POSTS AND TELEGRAPHS—	
Gross Receipts <i>Deduct</i> —Working expenses Net Receipts.	(32)

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—contd.	
XVII.—ADMINISTRATION OF JUSTICE — <i>contd.</i>	Pledership examination fees. Miscellaneous fees and fines. (43). Miscellaneous. Recoveries of overpayments. (15) Collection of payments for services rendered. (15-A). <i>Deduct</i> —Refunds.
XVIII.—JAILS AND CONVICT SETTLEMENTS.	Jails. (44) Jail manufactures. (45, Convict receipts at Port Blair and Nicobars. Recoveries of overpayments. (15) Collection of payments for services rendered. (15-A). <i>Deduct</i> —Refunds.

Magisterial fines.

Other items.

All fines and confiscations (including excise confiscations and fines by a District Superintendent of Police acting magisterially) imposed and realised by Judicial officers and all fines and confiscations imposed by Revenue but realised by Judicial officers if there be any such cases) should be taken to this head unless under the Act under which they are imposed they have to be credited to a local fund or authority. Rewards should go against the revenue head of the department on whose prosecution the fine is imposed except opium rewards paid in the United Provinces, which are debited to the head 4—Opium.

(42) Deleted.

(43) Under this head should be taken—

Cash receipts of record-rooms in offices which are charged to Administration of Justice.

Fees received by Government Officers under Act XXVI of 1881 for performing duties as notaries public.

Fees or expenses deposited in Civil and Criminal Courts for the travelling and subsistence allowance of Government servants when summoned to give evidence in their official capacity in criminal cases or in civil cases to which Government is a party.

Fees and commissions of the Administrator General and the Official Trustees.

(44) Includes—

(a) Hire of convicts.

(b) Recoveries of transportation and jail charges from other Governments and Indian States when creditable as revenue in accordance with rules 3 and 4 of Appendix 10-A.

(c) Miscellaneous.

(45) Under this head should be credited the gross selling price of any articles manufactured in a jail or in a Thuggee school of industry, and payment for work done in a jail, except at a jail press the receipts of which are creditable to XXXIV.—Stationery and Printing.

Only actual receipts from the public in cash, or receipts by transfer debit to some department, not classified under Jails and Convict Settlements, may be credited under "Jail Manufactures"; and similarly only cash outlay may be debited. The same rule applies to receipts and charges under Stationery and Printing in the case of jail presses.

It is not permissible to show anything as a receipt under these heads, which is brought in by debit to "Jails" or "Stationery". But if supplies are made by the manufacturing department of the Jails for consumption in them, either the raw material received and paid for should be charged as supplies or, if it has been charged for under "Manufactures," it should be transferred from that head to the sub-head "Supplies."

The instructions do not prevent transfers by debit and credit being made in the administrative accounts of the Jails.

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration— <i>contd.</i>	
XX(1).—LIGHTHOUSES AND LIGHT-SHIPS.	Light dues. Contributions. Miscellaneous. <i>Deduct</i> —Refunds.
XXI.—EDUCATION (57) :—	
A. University	Fees, Government Arts Colleges.
B. Secondary	Fees, Government Professional Colleges.
C. Primary	Fees, Government Secondary Schools.
D. Special	Fees, Government Primary Schools. Fees and other receipts, Government Special Schools. (58)
E. General	Contributions. (59) Income from endowments. (60) Recoveries of overpayments. (15) Collection of payments for services rendered. (15-A)
XXII.—MEDICAL	Miscellaneous. (61) <i>Deduct</i> —Refunds. Medical School and College fees. (62) Hospital receipts. (63) Radium Institute Receipts. Mental Hospital Receipts. (64) Sale of medicines. Contributions. (59) Income from endowments. (60) Loss or Gain by Exchange. Recoveries of overpayments. (15) Collection of payments for services rendered. (15-A) Miscellaneous. <i>Deduct</i> —Refunds.

(57) See footnote (161).

(58) The receipts of Reformatory Schools such as sale-proceeds of manufactured articles and workshop receipts should be taken under this head.

(59) These are contributions from Indian States, municipalities and private persons.

(60) The capital value of the endowments should not appear in the accounts.

Income from all sources including interest on Government Securities belonging to the endowments should be credited under this head.

(61) Includes the sub-heads "Sale-proceeds of books", "Examination Fees", and "Miscellaneous." The rents derived from the Government School and college hostels under the management of the Education Department (as in the Madras Presidency) are also taken to this head. As an exception to this rule, such receipts in Bihar and Orissa where College (or School) fees and hostel rents are invariably collected together and one receipt is granted in respect of both, are credited to the head 'Fees' relating to the institutions to which the hostels are attached.

(62) The fees from schools and colleges should be shown under separate detailed heads.

(63) Includes receipts from paying patients and Lock-Hospital receipts.

(64) Payments for the maintenance of non-pauper patients and the proceeds of patients' labour.

(65) Deleted.

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—*contd.*

XX(1).—LIGHTHOUSES AND LIGHT-SHIPS.	Light dues. Contributions. Miscellaneous. <i>Deduct—Refunds.</i>
XXI.—EDUCATION (57) :—	
A. University.	Fees, Government Arts Colleges.
B. Secondary	Fees, Government Professional Colleges.
C. Primary	Fees, Government Secondary Schools.
D. Special	Fees, Government Primary Schools.
E. General	Fees and other receipts, Government Special Schools. (58)
	Contributions. (59)
	Income from endowments. (60)
	Recoveries of overpayments. (15)
	Collection of payments for services rendered. (15-A)
	Miscellaneous. (61)
	<i>Deduct—Refunds.</i>
XXII.—MEDICAL.	Medical School and College fees. (62)
	Hospital receipts. (63)
	Radium Institute Receipts.
	Mental Hospital Receipts. (64)
	Sale of medicines.
	Contributions. (59)
	Income from endowments. (60)
	Loss or Gain by Exchange.
	Recoveries of overpayments. (15)
	Collection of payments for services rendered. (15-A)
	Miscellaneous.
	<i>Deduct—Refunds.</i>

(57) See footnote (161).

(58) The receipts of Reformatory Schools such as sale-proceeds of manufactured articles and workshop receipts should be taken under this head.

(59) There are contributions from Indian States, municipalities and private persons.

(60) The capital value of the endowments should not appear in the accounts.

Income from all sources including interest on Government Securities belonging to the endowments should be credited under this head.

(61) Includes the sub-heads "Sale-proceeds of books", "Examination Fees", and "Miscellaneous." The rents derived from the Government School and college hostels under the management of the Education Department (as in the Madras Presidency) are also taken to this head. As an exception to this rule, such receipts in Bihar and Orissa where College (or School) fees and hostel rents are invariably collected together and one receipt is granted in respect of both, are credited to the head 'Fees' relating to the institutions to which the hostels are attached.

(62) The fees from schools and colleges should be shown under separate detailed heads.

(63) Includes receipts from paying patients and Lock-Hospital receipts.

(64) Payments for the maintenance of non-pauper patients and the proceeds of patients' labour.

(65) Deleted.

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—<i>concl'd.</i>	
XXVI.—MISCELLANEOUS DEPARTMENTS—<i>concl'd.</i>	Fees for the inspection of steam boilers. Registration of Joint-Stock Companies. Administration of Indian Partnership Act, 1932. Miscellaneous. (72) <i>Deduct—Refunds.</i>
XXVI-A.—INDIAN STORES DEPARTMENT.	*Fees on account of purchase of stores. *Fees on account of inspection of stores purchased through the Department. *Fees on account of inspection of stores not purchased through the Department. *Testing fees recovered by the Government Test House. *Testing and Inspection fees recovered by the Metallurgical Inspectorate. Other miscellaneous receipts. <i>Deduct—Refunds.</i>
G.—Currency and Mint	
XXVII.—CURRENCY	
XXVIII.—MINT ..	fees for coining dollars, etc. Other gain on silver coinage operations. Profit on circulation of nickel coins. Profit on circulation of bronze and copper coins Assay Fees. Miscellaneous. (76) <i>Deduct—Refunds.</i>

(72) Includes birth, death and marriage registration fees and receipts of Scientific Departments (if any) See footnote 158.

(73) Represents the receipts from investments on behalf of the Paper Currency Reserve. These receipts were ear-marked for the redemption of created securities in the Paper Currency Reserve by the Indian Paper Currency Act X of 1923. This provision has, however, been temporarily suspended by the successive Indian Finance Acts since 1922. Also see footnote (110-A).

(74) Includes premium on land revenue of one district paid in another. This head records premia on supply bills issued between places where there is no office of the Imperial Bank.

(75) Penalty for uncut light weight coins and for unnecessarily cutting coins should be taken under this head.

(76) Includes receipts on account of sale of old stores and materials.
 These heads have been introduced with effect from 1st April 1934.

MAJOR HEADS.	MINOR HEADS.
J.—Miscellaneous.	
XXXII.—TRANSFERS FROM FAMINE RELIEF FUND. (77)	
XXXIII.—RECEIPTS IN AID OF SUPER-ANNUATION.	Subscriptions to the Military Fund. Receipts of the Military Orphan Fund. Subscriptions to the Medical Retiring Fund. Subscriptions under the Indian Civil Service. Family Pension Regulations. (78). Subscriptions to the Bengal Civil Fund. (79). Subscriptions to the Madras Civil Fund. Subscriptions to the Bombay Civil Fund. Contributions for pensions and gratuities. (80).

(77) This head receives *per contra* credit on account of the debit to the *debt* head 'Famine Relief Fund' for so much of the expenditure on account of famine relief and other objects of a revenue or capital nature, as is met from the balances of the fund. This adjustment is made to ensure the exhibition in the Provincial accounts of the entire outlay on relief, etc., in any year, inclusive of the portion met from the fund. Transfers from the fund for advances to the Provincial Loan Account and for "Transfers from the Provincial Loans Fund are accounted for through the head "Transfers from the Provincial Debt Section of the account, *vide* notes (231-D) and (231-E).

(78) Subscriptions recovered from the Non-European members of the Indian Civil Service admitted to that service before 1912 should be credited to a detailed head "Subscriptions of Non-Europeans admitted to the Indian Civil Service before 1912."

(79) To be divided into two detailed heads, "Ordinary" and "Additional".

(80) Includes Refund of gratuity on re-employment and recoveries of actual charges in respect of pensions relating to other Governments.

Recoveries of leave and pensionary charges on account of establishment doing work for other Governments, outside bodies and others are adjusted in accordance with the following rule:—

Where leave and pension contributions are levied separately, the recoveries representing leave contributions should be credited to the receipt head corresponding to the service head to which the pay of the establishment is debited, or, where there is no such head, to the minor head "Collection of payments for services rendered" under the major head "XXXI.—Miscellaneous", while the recoveries representing pensionary contributions should be credited to "XXXIII.—Receipts in aid of Superannuation". In cases in which the combined rates of leave and pension contributions continue to apply, the recoveries should continue to be credited to the head "XXXIII.—Receipts in aid of Superannuation." These rules apply to recoveries of foreign service contributions also, the recoveries representing contribution for leave, where this is levied separately, being credited to the receipt head appertaining to the department which lent the officer to the foreign employer or to the head "XXXV.—Miscellaneous", as the case may be.

Additions to regular establishments the cost of which is recoverable from local funds, etc., should be charged direct to general revenues as a separate section or branch of the establishment to which they are attached. The recovery in respect of the cost of such establishment should be treated as a departmental receipt, unless it can be taken in reduction of expenditure under exception (i) to rule 3 in Appendix 10-A to this Code; while the recovery representing leave and pension contributions should be adjusted in accordance with the procedure set forth above.

Leave and pension contributions of Military Officers in permanent civil employ lent to Foreign Service should be adjusted as indicated above, while contributions of Military officers and others in permanent military employ, including those in temporary civil employ, and contributions for pensions of Indian Soldiers lent for Imperial Service should be credited to the head "Defence Receipts—Effective" or "Defence Receipts—Non-Effective" as the case may be.

Contribution recovered from foreign employers towards Government's liability under Rule 11 of the Indian Civil Service (Non-European Members) Provident Fund Rules is credited to this minor head.

Penal interest on arrears of contributions towards leave salary and pension of Government servants on foreign service is credited to the head of account to which the contributions are credited.

MAJOR HEADS.	MINOR HEADS.
<p style="text-align: center;">M.—Extraordinary items.</p> <p>XL.—EXTRAORDINARY RECEIPTS. (92-A).</p> <p style="text-align: center;">BB.—Railway Capital account not charged to Revenue.</p> <p>XLI.—CAPITAL CONTRIBUTED BY RAILWAY COMPANIES AND INDIAN STATES TOWARDS OUTLAY ON STATE RAILWAYS.</p> <p>XLII.—Deleted.</p>	
<p>A.—Direct Demands on the Revenue. (93).</p>	
I.—CUSTOMS	<p>Sea Customs, pay, allowances and contingencies (94).</p> <p>Land Customs, pay, allowances and contingencies. (95).</p> <p>Charges in connection with excise duty on Sugar.</p> <p>Charges in connection with excise duty on Matches.</p> <p>Assignments and Compensations.</p> <p>Miscellaneous.</p> <p>Loss or Gain by exchange.</p>
2.—TAXES ON INCOME	<p>Collection of Income Tax. (95-A).</p> <p>Loss or Gain by Exchange.</p>
3.—SALT	<p><i>1001</i></p> <p>Working expenses—</p> <p>Direction.</p> <p>Manufacture and sale</p> <p>Weighment.</p> <p>Stores and Workshop establishments. <i>Engineer's Seed</i></p> <p>Medical establishments.</p> <p>Contribution to the Depreciation Reserve.</p> <p>Renewals and Replacements.</p> <p>Cost of Accounts and Audit.</p> <p>Pensionary charges and contribution to Provident Funds.</p> <p>Salt purchase and freight.</p> <p>Preventive establishments.</p> <p>Works.</p>

(92-A) Any special and non-recurring receipts unconnected with expenditure previously debited to a capital head the accounts of which are sufficiently large to justify a departure from the general rule of classification laid down in Article 181 (6) of the Audit Code, may be credited under this head if the local Government desires to distinguish them from the ordinary revenues of the year.

(93) A new minor head "Works" may, if necessary, be opened under any of the major heads grouped under Sections A, F., G. and J for the record of expenditure on the construction and repairs of such works as may be transferred to the administrative control of the Civil Departments concerned, under the orders of the competent authorities. Suitable sub-heads may be provided under the minor head "Works" for the separate exhibition of expenditure under Original Works, Repairs and Other Charges. Receipts, if any, such as 'Rents of buildings', realised from such works should be recorded separately under a suitable detailed head under the appropriate major head of receipts concerned.

(94) The charges of each principal port should be stated under a separate sub-head. A separate sub-head should also be provided to show the cost, if any, of the collection of the cess on indigo levied under Act III of 1918.

(95) This head may, if necessary, be amalgamated with the head "Sea Customs, etc."

(95-A) Includes Super-tax.

MAJOR HEADS.	MINOR HEADS.
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A.—Direct Demands on the Revenue—*contd*

No. 144.

Page 60, Appendix 7, Major Head "6—Excise"—

Insert the following minor head below the existing minor head "Distilleries":—

"Departmental and Commission shops".

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 144, dated the 2nd January 1937.]

District Executive Establishment. (104).

to Excise Department.
(104-A).

Purchase of Ganja and other drugs.

Compensations.

Excise Bureau. (103-A).

Loss or Gain by Exchange.

(90) The sub-heads are—

- (a) Controlling office.
- (b) Other headquarter Establishments.
- (c) Survey and settlement parties (meaning officers of the Revenue Department).
- (d) Professional survey parties. (If these are parties of the Survey of India, their charges must not be directly brought to account, but through the Accountant General, Central Revenues).
- (e) Survey Schools.
- (f) Cost of Cadastral maps.
- (g) Extra departmental mapping.

(100) This includes the charges of the department created for the maintenance of the record of survey but dealt with in different provinces under different names. It should be divided into two sub-heads, "Superintendence" and "District charges". All Patwari and Kanungo charges should be shown under the latter head (except in Bengal and Bihar and Orissa).

(101) These allowances consist mainly of allowances paid to village officials, many of them hereditary, maintained in the interest of land revenue collection.

(102) The sub-heads are—

- (1) Inamdars and other grantees.
- (2) Pensions in lieu of resumed lands.
- (3) Malikana or Allowances to excluded proprietors.
- (4) Other land revenue compensations.

(103) The charges of the combined salt and excise establishment in Madras are adjusted in the following manner, viz—

- (1) the charges under "Salt purchase and freight" and "Excise License Works" are debited to Salt;
- (2) the remainder is distributed between Salt and Excise in the proportion of $\frac{1}{3}$ to Salt and $\frac{2}{3}$ to Excise.

(103-A.) In Bengal charges for "Excise Bureau" are shown under the minor head "Superintendence" and those for "Distilleries" under "District charges"

(104) Includes Inspection and Prevention.

In Bengal and Bombay the nomenclature used for this minor head is "District charges."

(104-A) As soon as the opium is supplied to the Excise Department from the factory the cost price thereof is debited to this head by credit to the head "Cost price of opium sold to the Excise Department" under "IV—Opium."

MAJOR HEADS.	MINOR HEADS.
AA.—Principal Revenue Heads—Forest and other Capital Outlay charged to Revenue.	
3-A.—CAPITAL OUTLAY ON SALT WORKS.	Works. Plant and machinery. Stores. Other items. Loss or Gain by Exchange. <i>Deduct</i> —English cost of Stores and establishment. <i>Deduct</i> —Receipts and recoveries on capital Account.
7-A.— <i>Deleted.</i>	
8-A.—FOREST CAPITAL OUTLAY CHARGED TO REVENUE.	
B.—Railway Revenue Account.	
10-A.—STATE RAILWAYS Commercial Lines	Interest on Debt. Interest on Capital contributed by Companies and Indian States.
10-B.—STATE RAILWAYS— Strategic Lines	Interest on Debt.
11.—SUBSIDISED COMPANIES	(32)
12-A.—MISCELLANEOUS RAILWAY EXPENDITURE— Commercial Lines	(32)
12-B.—MISCELLANEOUS RAILWAY EXPENDITURE— Strategic Lines	(32)
12-C.—TRANSFERS TO RAILWAY RESERVE FUND.	
12-D.—REFUND OF SUMS WITHDRAWN FROM THE RAILWAY DEPRECIATION FUND.	
BB.—Railway Capital Account charged to Revenue.	
13-A.—CONSTRUCTION OF RAILWAYS— Commercial	(32)
13-B.—CONSTRUCTION OF RAILWAYS— Strategic	(32)
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works (34).	
14.—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	Irrigation Works. Navigation, Embankment and Drainage Works.
15.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES :—	
A. Irrigation Works— (1) Works for which only revenue accounts are kept.	Works. Extensions and Improvements. Maintenance and Repairs. Establishments.

Substituted
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MAJOR HEADS.	MINOR HEADS.
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E.—Debt Services—*contd.*

20.—INTEREST ON OTHER OBLIGATIONS—*contd.* | *Savings Bank Deposits. (113).*
Interest on Provident Funds. No. 1.

Page 66, Appendix 7—

Major Head 20—Interest on other Obligations—

(i) Delete the following minor heads under the group "Savings Bank Deposits" :—

- Interest on Financial Department Provident Fund.
- Interest on Civil Engineers' Provident Fund.
- Interest on Forest Officers' Provident Fund.
- Interest on Police Officers' Provident Fund.
- Interest on Civil Veterinary Department Provident Fund.
- Interest on Opium Department Provident Fund.

(ii) Add the figure (113-B) against the minor head "Interest on Other Miscellaneous Provident Funds" and insert the following as a new footnote (113-B) :—

(113-B) Interest charges, if any, paid on balances of the Civil Engineers', Forest Officers' and Police Officers' Provident Funds should be accounted for under separate detailed heads opened under this minor head.

[Audit Code, Vol. II, 1st Edn, (2nd Rep.), No. 1, dated the 1st October 1935.]

Members) Provident Fund.

(111) Temporary detailed heads should be opened as occasion requires.

(111-A) Interest realised on advances made by the Government of India to the Provincial Loans Fund is adjusted under this minor head by deduction from the gross expenditure under the Major Head "10—Interest on Ordinary debt (Central)."

(111-B) See footnote (210-C). In the Central section this minor head will appear on the books of the Accountant General, Central Revenues, only.

(112) Detailed heads should be provided for—

- Interest on 8 per cent. perpetual Loan (Madras).
- Interest on 6 per cent. perpetual Loan (Madras).
- Interest on Kollah Singana Chetty's Choultrie Endowment (Madras).
- Interest on deposits of the Monegar Choultrie (Madras).
- Interest on charitable endowments of Indian Chiefs (United Provinces).

(113) Interest on Savings Bank Deposits and Special Savings Bank Accounts is adjusted in closing the accounts of the year. Interest on Service Funds should, as far as possible, be also adjusted to the Service Head in the last month of the year, and if it is necessary to give credit to the Fund Account in any other month, it should be done by debit to "Interest Suspense Account" under "Unfunded Debt".

Interest on Superior Services (India) Family Pension Fund is adjusted by the India Office at the close of each half-year.

(113-A). See footnote (234-B).

(113-B).

MAJOR HEADS.	MINOR HEADS.
E.—Debt Services—<i>concl'd.</i>	
20.—INTEREST ON OTHER OBLIGATIONS— <i>concl'd.</i>	<p>Miscellaneous. (115-A). Interest on balance of Provincial Loans Fund. (115-B). Payments to Post Office for Savings Bank and Cash Certificate work.</p>
21.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.	<p>Sinking Funds. (116). Other appropriations. (116-A).</p>

F.—Civil Administration (93).

<p>22.—GENERAL ADMINISTRATION—</p>	
<p>A. Heads of Provinces (including Governor General), Executive Councils, and Ministers.</p>	<p>Salaries of the Governor General and Governors. Sumptuary allowance of Governor General and Governors. Staff and household of Governor General and Governors. (117). State conveyances and motors of the Governor-General. (117-A). Expenditure from Contract allowance. (118).</p>

(115-A) This head is intended for the record of advertisement and other charges (other than the Bonus) connected with Post Office Cash Certificates.

(115-B) Interest allowed by the Government of India on the balance of the Provincial Loans Fund is brought to account under this head.

(116) A detailed head should be opened for each of the loans for which a Sinking Fund is established.

(116-A) This head is intended for the record of appropriations from revenue for reduction or avoidance of debt other than specific appropriations for regularly constituted Sinking Funds.

(117) Includes all charges on account of the pay and allowances, etc., of Private Secretary, Military Secretary, Aides-de-Camp and other personal staff of Heads of Provinces and of their establishments, and contingencies which are met from audited funds. The charges on account of the Private Secretary to the Governor General and of his establishment and of the establishment of the Military Secretary to the Governor General, Comptroller of Viceregal House and of his establishment and of contingencies, which are met from audited funds, are recorded under this head but the pay and allowances, etc., of the Military Secretary himself, Aides-de-Camp and Bodyguard of the Governor General are debited to Defence Services estimates.

The purchase of motor cars for the Heads of Provinces is charged to this head.

ted to Indian Officers of the Regular Army or Military Police on
ides-de-Camp to a Governor, will also be charged under this head.
Officer on the active list of the Burma Military Police for doing
he same head as his pay, but his other allowances will be charged
under this head.

The charges connected with the upkeep of Viceregal gardens are also recorded under this head.

(117-A) Under this head will be included charges on account of the purchase, upkeep and feed of State horses, the repairs and upkeep of State carriages and the maintenance of State motor cars.

(118) This head is meant for the unaudited expenditure of a semi-private character such as stable establishments and contingencies, wages and allowances of household servants, etc., incurred by the Governor General and the Heads of Provinces, which is met from the contract grant. Charges on account of the purchase of State motor cars for the Governor General and the maintenance of State motor cars for Heads of Provinces are also charged to this head.

MAJOR HEADS.	MINOR HEADS.
<p style="text-align: center;">F.—Civil Administration—contd.</p> <p>25.—JAILS AND CONVICT SETTLEMENTS.</p>	
	Jails. (131).

(131) The sub-heads and detailed heads are as follows:—

Sub-heads Nos. 2 to 11 are prescribed for the Jail administrative returns. Sub-heads Nos. 1 and 12 will not appear in those returns.

1. *Superintendence*, to include the pay, allowances and contingencies of the Inspectors General of Prisons.
2. *Establishment*, to be sub-divided again into the following detailed heads:—
 - (a) Superintendent, (b) Jailers and Deputy and Assistant Jailers, (c) Clerical, Educational and Mechanical Establishments, (d) Warder Establishment, (e) Menial and other establishments, and (f) Medical Establishment.
3. *Dietary charges*, to include (a) Rations, (b) Miscellaneous dietary charges, (c) Garden and Agricultural expenses, (d) Proportionate share of dairy expenses.
4. *Hospital charges*, to include (a) Sick diet and extras for patients (b) Cost of extra or special diet, etc., for prisoners who are in weak health but not in hospital, (c) Medicines and Hospital equipment and (d) Proportionate share of dairy expenses.
5. *Clothing and bedding of prisoners.*
6. *Sanitation charges*, to include (a) Conservancy, washing, and purifying (b), Charges for water supply and (c) Extraordinary charges.
7. *Charges for moving prisoners*, to include (a) Transfer charges and road subsistence of convicts, and (b) Transportation charges.
8. *Miscellaneous services and supplies*, to include (a) Lighting, (b) Disciplinary charges, (c) Uniform and equipment of warders, (d) Rewards for recapture and service, (e) Execution charges, and (f) Other miscellaneous services and supplies.
9. *Travelling Allowances.*
10. *Contingent charges*, with the following detailed heads:—
 - (a) Rents, Rates and Taxes, (b) Service postage, (c) Telegraph and Telephone charges, (d) Current Office expenses, (e) Office furniture and (f) Registers and Stationery.
11. *Extraordinary charges for Live Stock and Tools and Plant*, to include the following:—
 - (a) Conservancy and Water-supply Dead Stock, (b) Dietary Dead Stock, (c) Hospital Dead Stock, (d) Garden and agricultural plant, (e) Lighting Dead Stock, (f) Disciplinary Stock, (g) Arms and Accoutrements, (h) Dairy Live Stock and Plant, (i) Draught Cattle and (j) Other Miscellaneous Dead Stock.
12. *Charges for Police Custody*, to appear under "Lock-ups" only, and to exhibit all charges for dieting prisoners in lock-ups, hajats or bavalats, or in custody in Magistrates' Camps, and those for conveyance of under-trial prisoners.

In the case of under-trial prisoners travelling under police custody on Railway warrants issued by the Civil Police Department under the credit note system the cost of such warrants may be taken to a detailed head "Cost of Railway Warrants" under "26.—Police—District Executive Force," if such an adjustment will result in a reduction of clerical labour.

The sub-heads numbered 2 to 11 should be adopted in all provinces, and if it is found more convenient, a separate sub-head may also be opened for dairy expenses which are in the administrative accounts split up between dietary charges and hospital charges; as these charges are to be divided in a fixed proportion between

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—contd.	
26.—POLICE—contd.	Police Training Schools. Municipal and Cantonment Police. (135) Village Police. Special Police. (136) Railway Police. (137)

OTHER POLICE—Such of the above heads as may be applicable.

Against 'Police Force' each grade should be shown separately in the estimates, though in the accounts the several classes may be grouped under one or more detailed heads according to local discretion, provided that no grouping includes two items which are recorded separately in the Finance and Revenue Accounts.

The "Clerical Establishment" should include only clerks, etc., who are not regularly enlisted members of the Force; all enlisted members should be shown against "Police Force".

Under "Other Police" should be shown Police entertained as part of the District Force but for a special purpose, such as Salt Excise Police, Preventive Police, and Municipal and Cantonment Police, if they form a separate part of the Force and are wholly paid by Government. The charges for each class should be distinguished.

Cost of escorts (i.e., their way charges, not their allowances) should be a sub-head under Contingencies.

The cost of all Railway warrants issued by the Civil Police Department under the credit note system may be adjusted under a detailed head "Cost of Railway Warrants" subordinate to "Allowances," if such an adjustment will result in a reduction of clerical labour.

(135) This head is intended for the Municipal or Cantonment Police, if they form a separate part of the Force and if the Municipality or Cantonment repays the Government wholly or partly.

(136) This minor head is intended to show the cost of Police Forces which are levied for special purposes and organized on a system different from the regular District Force. The Chittagong Frontier Police and the Assam Frontier Police should be shown here. So also the Punjab Border Police, Burma Military Police and Mawasi and Bhel and Camel Levies in Bombay. For charges connected with the additional police entertained under the Indian Police Act (Act V) of 1861, see footnote (250).

(137) (1) Railway Police includes charges for "Crime and Order" Police only.

The amount of contribution payable by the railways as determined by the Governor General in Council, as well as other particulars relating to each railway, are stated in the manuals of the Audit Officers concerned.

(2) Charges for "Watch and Ward" as defined in clause (4) below are borne by the railway and not debited to Police.

(3) On State Railways managed by Government, the cost of the police guards supplied by the Police Department at the request of the railway authorities for the performance of duties which should be arranged for by the railway authorities and are not part of the ordinary functions of the police should be charged to the railway concerned.

(4) The duties of "Watch and Ward" consist of :—

(a) Watching of passenger trains at stations.

(b) Watch and Ward of—

(1) Goods sheds.

(2) Goods trains at stations.

(3) Brake and luggage vans.

(4) Railway offices and buildings (but not including Railway cemeteries).

(c) Watching of fuel delivered within the Railway boundary and escorting of pay clerks.

(d) Reporting to Railway authorities all breaches of the company's bye-laws.

(5) Rewards granted to the Railway Police Staff by the Police Department form part of the cost of Railway Police and as such follow the incidence of the cost of the Police. Rewards granted by the Railway administration are charged to the Railway.

MAJOR HEADS.	MINOR HEADS.
F.—Civil Administration—contd.	
27.—PORTS AND PILOTAGE— <i>B.—Minor Ports—contd.</i>	Pilotage and pilot establishments. (144) Ports establishments. (145) Miscellaneous shore establishments. Subsidies to steam-boat Companies. (147) State-yacht establishment. (148) Loss or Gain by Exchange. Miscellaneous. <i>Deduct—Recoveries.</i>
27(1)—LIGHTHOUSES AND LIGHT-SHIPS--	
(A) Capital Account	Capital outlay financed from ordinary revenues.
(B) Revenue Account	Direction. Lighthouses—working expenses. Lightships—working expenses. Renewals and Replacements. Additions and Replacements. Contributions. Compensations. Contribution to Depreciation Reserve. Contributions to the Additions and Replacements Reserve Fund. Cost of Accounts and Audit. Pensionary and Provident Fund charges. Interest on Capital. Miscellaneous. <i>Deduct—Renewals and Replacements met from Depreciation Reserve.</i> <i>Deduct—Additions and Replacements met from Additions and Replacements Reserve Fund.</i> <i>Deduct—English cost of stores and establishment.</i> Loss or Gain by Exchange. Contribution to the General Reserve Fund.
28.—ECCLESIASTICAL	Ecclesiastical establishments. (149) Cemetery establishment. Miscellaneous ecclesiastical charges. (150) Loss or Gain by Exchange.

(144) The charges should not include those of vessels, which are provided for above.

(145) Includes—
 Port Officer's Department.
 Marine Court.
 Shipping Master.

Charges for Survey of steam vessels.

(146) There should be separate sub-heads for "Purchase" and "Hire".

(147) The particular line or service should be stated in the description of each charge.

(148) Includes the pay of the crew and establishment of any vessel kept up for the use of the head of the Government, and also the hire of any which may be chartered for his special use.

(149) Includes—

- (1) Church of England.
- (2) " Scotland.
- (3) " Rome.
- (4) Other Churches.

Under each of which should be sub-heads of "Pay of Gazetted Officers" and "Pay of establishment", "Allowances" and "Contingencies".

(150) Allowances for statistical returns and grants-in-aid towards the construction of churches should be classified under this head

MAJOR HEADS.	MINOR HEADS.
—Civil Administration—contd.	
30. SCIENTIFIC DEPARTMENTS— contd.	Archæological Department. (158) Board of Scientific Advice. Donations to Scientific Societies and Institutes. (159) Meteorological Department. Museums. (160) Loss or Gain by Exchange.
31.—EDUCATION. (161):—	
<i>A. University</i>	Grants to Universities. (162) Government Arts Colleges. (163) Grants to non-Government Arts Colleges. (162) Government Professional Colleges. (164) Grants to non-Government Professional Colleges. (162)
<i>B. Secondary</i>	Government Secondary Schools. (165) Direct grants to non-Government Secondary Schools. (162) Grants to local bodies for secondary education. (162)
<i>C. Primary</i>	Government Primary Schools. (165) Direct grants to non-Government Primary Schools. (162) Grants to local bodies for primary education. (162)
<i>D. Special</i>	Government special schools. (165) (166) Direct grants to non-Government Special Schools. (162) Grants to local bodies for special education. (162).

(158) All charges on conservation, maintenance or annual repairs of ancient monuments as defined in section 2 (1) of the Ancient Monuments Preservation Act, 1901, which are declared to be protected monuments under section 3 (1) of that Act, whether incurred by officers of the Archaeological Department or by Local Governments, are debited to "30—Scientific Departments—Archæological Department" and not to "41—Civil Works". Receipts pertaining to such works are also credited to "XXVI—Miscellaneous Departments". This rule does not, however, apply to protected monuments, which have been removed from the operation of the exception specified in clause (a) of entry 6 in Part I of Schedule I, and in clause (a) of entry 6 in Schedule II, to the Devolution Rules, by notifications issued by the Governor General in Council in the Gazette of India, nor to such protected monuments in the Central areas as have been specifically removed from the administrative control of the Archaeological Department. Expenditure incurred by the Public Works Department on such monuments is debitable to '41—Civil Works'.

(159) The name of each society or institute should be shown in the estimates.

(160) To include donations.

(161) This head, as well as the corresponding receipt head, should be confined to transactions under the control of the Education Department, education outside its control being dealt with under the respective subject heads. Thus navigational education should be shown under "Ports and Pilotage," agricultural education under "Agriculture," industrial education under "Industries," and so on. In provinces in which the Intermediate classes have been separated from the universities, the words "(including Intermediate classes)" may be inserted against the head "B.—Secondary".

(162) The recurring and non-recurring grants should be shown separately. Contributions to Provident Funds for teachers in non-pensionable service should also be shown here.

(163) Includes Science Colleges and English and Oriental Colleges, which should be distinguished.

(164) Includes—

Law Colleges,
Engineering Colleges,
Training Colleges,
Commercial Colleges.

(165) If convenient, boys' schools and girls' schools should be shown separately.

(166) Includes—

Training Schools,
Schools of Art,
Law Schools,
Engineering and Surveying Schools,
Reformatory Schools,
Other Schools, such as Madrasahs.

MAJOR HEADS.	MINOR HEADS.
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F.—Civil Administration—*contd.*

- 33.—PUBLIC HEALTH—*contd.*
- | | |
|----------------------------------|---|
| 33.—PUBLIC HEALTH— <i>contd.</i> | Bacteriological Laboratories. (178)
Pasteur Institutes.
Works. (179)
Loss or Gain by Exchange. |
|----------------------------------|---|

24 A—

No. 152.

Page 80, Appendix 7, Major head "35—Industries"—

Insert the following as a new minor head under this major head :—

"Grants-in-aid. (182-A)".

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 152, dated the 1st February 1937.]

(174) Show the full pay of the Chemical Examiner under this head, and not as Professor of Chemistry.

(175) The entire charges on account of officers and establishments who devote part of their time to duties connected with hospitals and part to those connected with public health should be charged to the head "32.—Medical". Charges on account of Port Health Officers should be included here. See also footnote (177).

The charges on account of Sanitary Engineer and his Staff should be recorded under a separate sub-head under this head even though for the time being the Engineer be under the administrative control of the Public Works Department.

(176) To include grants for the St. John's Ambulance Association, for tuberculosis sanatoria, etc., and expenditure incurred by way of grants or subsidies in connection with medical research, tuberculosis, town-planning, pilgrim traffic, etc., also in Bengal and Bihar and Orissa sanitary charges in connection with inland labour transport. See also footnote (180). The sub-heads will depend on local requirements.

(177) Charges in connection with bubonic plague, malaria and other epidemics should be recorded under three different sub-heads,—one for each. Charges on account of quinine should be shown under the sub-head "Malaria". Charges on account of port quarantine, including fees paid to medical officers for the inspection of vessels, should also be taken here under a separate detailed head including fees paid to medical officers for the inspection of vessels.

(178) Bacteriological charges unconnected with human diseases are shown under "34.—Agriculture—Veterinary Charges".

(179) Includes expenditure on all Sanitary Works executed by the Sanitary Engineer even though for the time being that officer be under the administrative control of Public Works Department. See footnote (93). If, however, the work executed forms an integral part of a Government building, the expenditure on that work should be charged to the Major head to which the cost of the original building work was debited.

(180) Includes the following sub-heads : "Experimental Farms," which are permanent establishments "Agricultural Experiments," for which each Government assigns a small grant each year, "Agricultural Department," under which are shown the salary and expenses of the Director of Agriculture, and of his establishment, engaged in promoting agriculture or instructing the people in agricultural subjects, "Experimental Factories", "Tea Nurseries and Plantations", "Public Exhibitions and Fairs," including charges other than prizes on account of cattle and horse fairs (these prizes are adjusted under the minor head "Veterinary charges"). "Botanical and other public gardens", including donations and subscriptions to Botanical and Agri-Horticultural Societies, and "Miscellaneous" including prizes and rewards for silk, cotton and flax, etc.

Charges incurred primarily in the interests of public health on exhibitions and fairs unconnected with the Agriculture Department should be classified under the major head "33.—Public Health".

(181). The expenditure should be recorded under the following sub-heads :—

- (a) Superintendence.
- (b) Veterinary Instruction.
- (c) Subordinate establishment.
- (d) Hospitals and Dispensaries.
- (e) Breeding operations. [This should be sub-divided into (i) Cattle breeding operations; and (ii) Horse, mule and donkey breeding operations. The charges on account of the Hissar Cattle Farm should be shown under this head.]
- (f) Prizes. (Includes prizes for the encouragement of cattle breeding and prizes at fairs and shows.)
- (g) Camel Specialist.
- (h) Bacteriologist.

(182). This minor head is divided into the following group heads :—

- (1) Direction, (2) Superintendence, (3) Industrial Education, (4) Industrial development and (5) Miscellaneous.

The Heads subordinate to group heads should be opened according to local requirements.

182-A

MAJOR HEADS.	MINOR HEADS.
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F.—Civil Administration—*contd.*

- 33.—PUBLIC HEALTH—*contd.*
- | |
|-------------------------------------|
| Bacteriological Laboratories. (178) |
| Pasteur Institutes. |
| Works. (179) |
| Loss or Gain by Exchange. |

No. 152.

Page 80, Appendix 7, Major head "35—Industries"—

Insert the following as a new minor head under this major head :—

"Grants-in-aid. (182-A)".

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 152, dated the 1st February 1937.]

(174) Show the full pay of the Chemical Examiner under this head, and not as Professor of Chemistry.

(175) The entire charges on account of officers and establishments who devote part of their time to duties connected with hospitals and part to those connected with public health shall be charged to the head "32.—Medical". Charges on account of Port Health Officers should be included here. See also footnote (177).

The charges on account of Sanitary Engineer and his Staff shall be recorded under a separate sub-head under this head even though for the time being the Engineer be under the administrative control of the Public Works Department.

(176) To include grants for the St. John's Ambulance Association, for tuberculosis sanatoria, etc., and expenditure incurred by way of grant or subsidy in connection with medical research, tuberculosis, town-planning, pilgrim traffic, etc., also in Bengal and Bihar and Orissa sanitary charges in connection with inland labour transport. See also footnote (180). The sub-heads will depend on local requirements.

(177) Charges in connection with bubonic plague, malaria and other epidemics shall be recorded under three different sub-heads,—one for each. Charges on account of quinine shall be shown under the sub-head "Malaria". Charges on account of port quarantine, including fees paid to medical officers for the inspection of vessels, should also be taken here under a separate detailed head including fees paid to medical officers for the inspection of vessels.

(178) Bacteriological charges unconnected with human diseases are shown under "34.—Agriculture—Veterinary Charges".

(179) Includes expenditure on all Sanitary Work executed by the Sanitary Engineer even though for the time being that officer be under the administrative control of Public Works Department. See footnote (93). If, however, the work executed forms an integral part of a Government building, the expenditure on that work should be charged to the Major head to which the cost of the original building work was debited.

(180) Includes the following sub-heads: "Experimental Farms," which are permanent establishments "Agricultural Experiments," for which each Government assigns a small grant each year, "Agricultural Department," under which are shown the salary and expenses of the Director of Agriculture, and of his establishment, engaged in promoting agriculture or instructing the people in agricultural subjects, "Experimental Factories", "Tea Nurseries and Plantations", "Public Exhibitions and Fairs," including charges other than prizes on account of cattle and horse fairs (these prizes are adjusted under the minor head "Veterinary charges"), "Botanical and other public gardens", including donations and subscriptions to Botanical and Agri-Horticultural Societies, and "Miscellaneous" including prizes and rewards for silk, cotton and flax, etc.

Charges incurred primarily in the interests of public health on exhibitions and fairs unconnected with the Agriculture Department should be classified under the major head "33.—Public Health".

(181). The expenditure should be recorded under the following sub-heads:—

- (a) Superintendence.
- (b) Veterinary Instruction.
- (c) Subordinate establishment.
- (d) Hospitals and Dispensaries.
- (e) Breeding operations. [This should be sub-divided into (i) Cattle breeding operations; and (ii) Horse, mule and donkey breeding operations. The charges on account of the Hissar Cattle Farm should be shown under this head.]
- (f) Prizes. (Includes prizes for the encouragement of cattle breeding and prizes at fairs and shows.)
- (g) Camel Specialist.
- (h) Bacteriologist.

(182). This minor head is divided into the following group heads:—

- (1) Direction, (2) Superintendence, (3) Industrial Education, (4) Industrial development and (5) Miscellaneous.

The Heads subordinate to group heads should be opened according to local requirements.

MAJOR HEADS.	MINOR HEADS.
J.—Miscellaneous—contd.	
43.—FAMINE—contd.	
A.—Famine Relief—contd.	Relief Works. (194) Relief to people employed otherwise than on relief works. Gratuitous Relief. (195) Miscellaneous. (196)
B.—Transfers to Famine Relief Fund. (197).	
44.—TERRITORIAL AND POLITICAL PENSIONS.	Territorial and Political Pensions. (198) Charitable Allowances. (198-A) Loss or Gain by Exchange.

(194) The expenditure should be classified under the following sub-heads :—

Communication.

Irrigation.

Other Works.

The following rules regulate the classification of expenditure of Public Works undertaken for purposes of famine relief :—

(a) Public Works undertaken in consequence of the occurrence of famine but not directly for the employment of famine stricken people and not therefore treated as relief works will be classified in the accounts as ordinary Public Works are classified, except that any expenditure in excess of normal rates incurred in consequence of the employment for relief purposes of unskilled and unprofitable labour will be transferred to the head "43-A.—Famine Relief."

(b) Public Works expenditure which is undertaken directly for the relief of famine and controlled and managed under the conditions applicable to famine relief works will be charged to "43-A.—Famine Relief" whether the work is or is not one which would have at some time or other to be undertaken irrespective of famine. If, however, the work on which famine labour is employed is a revenue producing work in respect of which a capital account is kept (whether within or without the Revenue Accounts of the Government), the value of the work done, reckoned at ordinary rates, will be charged to the ordinary head of account, and the excess only debited to "43-A.—Famine Relief."

195) The sub-heads are—

(a) Given in Government Institutions.

(b) Given at the houses of the people.

(c) Given in other ways.

(196) The procedure to be adopted for the adjustment of advances granted in connection with relief work, if recorded under this head in the first instance, may be settled by the Principal Auditor in consultation with the Local Government.

(197) This head receives the *per contra* debits on account of the credits to the Famine Relief Fund of the Province of the unexpended balance of the assignment for Famine relief expenditure for the year, (*vide* rule 2 of the Schedule IV to the Devolution Rules).

(198) Individual pensions in excess of Rs. 10,000 per annum should be shown under separate sub-heads. All pensions not in excess of this amount should be shown under a single sub-head "Miscellaneous".

(198-A) Any non-recurring payments to persons in receipt of Territorial and Political Pensions, such as those which are sometimes made for marriage, education or funeral expenses and the like, should be classified under this minor head.

[NOTE.—Only pensions granted to non-officials whose services, descent or connections are such that it is on general grounds of policy desirable that Government should extend to them some measure of assistance or recognition should be classed as "Political" pensions. All other pensions which were treated as "Political" prior to 1921-22 should, from and after that date be debited to the provincial head "45—Superannuation allowances and pensions" under the minor head "Pensions for distinguished or meritorious services."]

MAJOR HEADS.	MINOR HEADS.
J.—Miscellaneous—contd.	
46.—STATIONERY AND PRINTING ..	Stationery offices. Government Presses. Printing at private presses. Lithography. Purchase of Stationery stores. Stationery supplied from Central stores. (203) Stationery supplied to Central Departments from Provincial Stationery Stores. (204) Stationery supplied to transferred Departments from Provincial Stationery Stores (Reserved). (204) Printing Work for Central departments—Central. (205) Discount on plain paper used with stamps. Purchase of plain paper used with stamps. Loss or Gain by Exchange. <i>Deduct</i> —Value of Stationery supplied to the Army Department.
47—MISCELLANEOUS. (206) —	<i>Allowances, Rewards, etc.—</i> Allowances to Civil Servants out of employ. Annual stipends to holders of literary titles (207). Travelling allowances of officials and non- officials attending darbars. (208) <i>Books and Periodicals—</i> Cost of books and periodicals. (209).

(203) If Central Departments obtain their supplies of stationery direct from the Controller of Printing and Stationery, no adjustment of cost is necessary, but if they obtain their stationery from Central Stores through a provincial Government, the charges in respect thereof should be adjusted under this minor head.

(204) In the case of Stationery supplied to provincial (reserved) departments from stationery stores of the same Government no adjustment is necessary. But if stationery is supplied to provincial (transferred) departments or to Central Departments from provincial stores (reserved), the cost thereof should be adjusted under these heads.

(205) To include charges for printing work done, for Central departments, at presses of Provincial Governments.

(206) This major head covers all transactions of the Civil Department which it is not found possible to bring to account under any of the descriptive major heads.

(207) Charges on account of the grant of Rs. 100 per annum to the holders of the titles of Mahamahopadhyaya and Shams-ul-Ulema are taken to this head.

(208) Charges booked under "47—Miscellaneous" in accordance with footnote (151) are classified under one of the following minor heads as the case may be:—

(1) Travelling allowances of officials and non-officials attending darbars.

(2) Miscellaneous Darbar Charges.

Charges on account of Darbar presents or allowances to Vakils, if any, are recorded under the latter head.

(209) This head is intended for works of general utility not required in a particular department.

The cost of newspapers and periodicals supplied to the India Office is adjusted under this head.

To include subscriptions for Reuter's telegrams.

MAJOR HEADS.	MINOR HEADS.
J.—Miscellaneous—<i>contd.</i>	
<i>Page 90, Appendix 7—</i>	
Major Head, 47—Miscellaneous—	
For “ (Bombay) ” in the minor head “ Charges in connection with electricity duty (Bombay) ” <i>substitute</i> “ (Bombay and Bengal) ”.	
[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 22, dated the 1st October 1935.]	
Miscellaneous and unforeseen charges. (219) No. 22.	
Loss by Exchange on local transactions. Loss or Gain by Exchange.	
JJ.—Miscellaneous— Capital expenditure charged to Revenue.	
45-A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUE. (219-AA)	Amount transferred from “ 60-B.—Payments of commuted value of pensions, etc.”
K.—Defence Service.	
48.—Defence Services—Effective— <ol style="list-style-type: none"> 1. Fighting Services. 2. Administrative Services. 3. Manufacturing Establishments (including stores). 4. Army Headquarters, Staff of Commands, etc. 5. Purchase and sale of stores, Equipment and Animals (other than those purchased direct by Manufacturing Establishments, Military Engineer Services, Royal Air Force and Royal Indian Navy). 6. Special Services. 7. Transportation, Conservancy, Hot Weather Establishments and Miscellaneous. 8. Military Engineer Services (including stores). 9. Auxiliary and Territorial Forces. 10. Royal Air Force (including stores). 11. Royal Indian Navy (including stores). 49.—Defence Services—Non-Effective— <ol style="list-style-type: none"> 1. Army. 2. Royal Air Force. 3. Royal Indian Navy. 50.—Transfers to or from Defence Reserve Fund.	

(219) No amount is to be debited to this head, or credited under the corresponding receipt head “ other items ” (*vide* note 92), without the special order, in each case, of a Gazetted Officer who will consider, before he admits it, whether the case is not provided for within the regular classification. As regards the allocation of the discretionary grants, see footnote (127).
(219-AA). See footnote (219-C.).

MAJOR HEADS.	MINOR HEADS.
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue. (34).	
55.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	
A. Irrigation works—	
(1) Productive	Works. Establishment. Tools and Plant. Suspense. Loss or Gain by Exchange. <i>Deduct—</i> Receipts and Recoveries on capital account. English cost of stores. Same as for A (1) above.
(2) Unproductive	
B. Navigation, Embankment and Drainage Works—	
(1) Productive	Same as for A (1) above.
(2) Unproductive	Ditto.
<i>Deduct—</i> Amount financed from Famine Relief Fund.	
<i>Deduct—</i> Amount financed from ordinary revenues.	
<i>Add—</i> Repayments of capital expenditure charged to ordinary revenues.	
Net amount not charged to Revenue.	
DD.—Posts and Telegraphs Capital Account not charged to Revenue.	
56.—CAPITAL OUTLAY ON POSTS AND TELEGRAPHS. (32)	
FF.—Civil Administration Capital Outlay not charged to Revenue.	
56-A.—CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTHS. (219-A).	
56-B.—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH. (219-A).	
56-C.—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT. (219-A).	
56-D.—Deleted.	
56-E. I.—CAPITAL OUTLAY ON VIZAGAPATAM PORT.	Preliminary Expenses. Land. Dredging. Reclamation. Works. General charges. Suspense. Interest during Construction. <i>Deduct—</i> Receipts and Recoveries on Capital Account.

(219-A) For expenditure under these heads each individual scheme or Project should be treated as a separate minor head.

Major Heads.	Minor Heads.
HH.—Civil Works and Miscellaneous Public Improvements not charged to Revenue—<i>contd.</i>	
59.—BOMBAY DEVELOPMENT SCHEME	Works and Acquisition (one minor head for each development scheme). Establishment. Tools and Plant. Grants-in-aid and advances to local bodies. Suspense.
60.—CIVIL WORKS ; NOT CHARGED TO REVENUE.	Loss or Gain by Exchange. (219-B).
JJ.—Miscellaneous Capital expenditure not charged to Revenue.	
60-A.—OTHER PROVINCIAL WORKS NOT CHARGED TO REVENUE.	Original Works—A separate minor head for expenditure of each Department. Establishment. Tools and Plant. Suspense and Miscellaneous.
60-B.—PAYMENTS OF COMMUTED VALUE OF PENSIONS (219-C.).	Commutated value of pensions. <i>Deduct—</i> (1) Amount financed from ordinary revenues. (2) Amount recovered from other Governments. (3) Capital portion of equated payments out of revenue. Net amount not charged to revenue.

(219-B) The same Minor heads as those prescribed under the head "41.—Civil Works", with the exception of Repairs and grants-in-aid should be opened under this Head. (See also Note 2 on page 38 of this appendix).
 (219-C) All payments on account of Commutation of pensions, whether in England or in India, including payments made to other Governments, are brought to account in the first instance under the Head "60-B.—Payments of commuted value of pensions—Commutated value of pensions" in the books of the Central or the Provincial Government, as the case may be, and at the end of the year such portion of the expenditure recorded under that head as the Local Government or the Government of India, as the case may be, may decide to charge against current revenues is transferred to the Capital major head "45-A.—Commutation of pensions financed from ordinary revenues" under Section "JJ.—Miscellaneous—Capital expenditure charged to Revenue". The net amount debited to the capital major head "60-B.—Payments of commuted value of pensions", after deducting therefrom the recoveries, if any, from other Governments, if repaid from revenue by a system of equated payments spread over 15 years, which include interest on the capital invested. The equated payments in respect of each year's commutation commence from the following year, and the rate of interest that is adopted is, in the case of the Central Government, the Government of India's borrowing rate, which is the rate charged on advances made to the Provincial Loans Fund; and, in the case of a Local Government, that which it may decide to fix with due regard to the principle that the interest portion of the equated payments should approximate closely to the actual interest charges paid on any sums borrowed for this purpose.

Where pensionary charges between two Governments are settled annually on the basis of commuted values by payment of the net amount due by one Government to the other, the net amount so paid or recovered is brought to account under the minor head "Commutated value of pensions" or the head "*Deduct—* Amount recovered from other Governments", as the case may be.

The total equated payments in respect of each year's commutation are debited to the head "45.—Superannuation allowances and pensions—Equated payments of commuted value of pensions charged to Capital, etc.", by credit to (a) the Capital head "60-B.—Payments of commuted value of pensions—*Deduct* capital portion of equated payments out of revenue" for the capital portion of the payments, and (b) "19.—Interest on ordinary Debt—*Deduct* Interest portion of equated payments on account of commuted value of pensions" for the interest portion of the payments.

All capital charges on account of commutation of pensions chargeable to the Central Government excepting those pertaining to the Railway and Military Departments are brought to account finally on the books of the Accountant General, Central Revenue. The adjustments on account of commutations of Military and Railway pensions are made under the head "60-B.—Payments of commuted value of pensions" on the Military and Railway books respectively and equated payments in respect of those commutations are debited to the Departmental major head concerned. The High Commissioner for India in passing the payments to India through the London Account Current furnishes the necessary information as to the head to which the pensions are charged in each case.

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

P.—Deposits and Advances—*contd.**Part II.—Deposits and advances not bearing interest—contd.*

TRANSFERS FROM FAMINE RELIEF FUND.	Advances from Famine Relief Fund for financing the Provincial Loan Account. (231-D)
	Transfers from Famine Relief Fund for repayment of advances from the Provincial Loans Fund. (231-E)
	Advances from Famine Relief Fund for financing commutation of pensions.
GOLD STANDARD RESERVE ..	Net profits on silver coinage. (236)
	Investments.
	Interest on Investments.
	Miscellaneous.
PAPER CURRENCY RESERVE ..	....
ROAD DEVELOPMENT FUND (237-A) ..	Appropriations to the Fund.
	Payments out of the Fund.
SUBVENTIONS FROM CENTRAL ROAD DEVELOPMENT ACCOUNT. (237-A)	Subventions from Road Development Account.
	Expenditure out of the Subventions.

(234-B) At the end of the year the unutilised balance of the amount provided under the head '20—Interest on other obligations—Bonus on Post Office Cash Certificates' is transferred to this head. When it is necessary to draw on the fund, the amount transferred from the fund is shown under '20—Interest on other obligations—Deduct amount transferred from the Post Office Cash Certificates Bonus Fund', the entire amount of bonus paid during the year being debited to '20—Interest on other obligations—Bonus on Post Office Cash Certificates'.

(235) Deleted.

(236) This represents the credit under Deposits by debit under "Coinage account" (*vide* note 263).

(237) Deleted.

(237-A). As a result of the recommendations of the Indian Road Development Committee, both the excise and import duties on motor spirit were raised with effect from the 28th February 1929, the additional revenue being earmarked for credit to the "Road Development Fund" from which grants are made to Provincial Governments and other bodies for expenditure on special schemes of road development approved by the Government of India. The entire proceeds of the additional duties are first credited to the head "I—Customs", but at the end of each year an equivalent amount, after retaining a certain portion as the share of the Civil Aviation Department, in respect of petrol consumed for Aviation purposes, is transferred as a block grant to the Road Development Fund by debit to the head "41—Civil Works—Appropriation to Road Development Fund". Grants made out of this Fund to Provincial Governments and others are charged to the Fund. The charges of the Road Engineer with the Government of India and his staff, which are met out of the 10 per cent. reserve retained by the Government of India in the Road Development Account, are brought to account in the first instance under "41—Civil Works—Central", the debit under that head being set off by an equivalent amount transferred from the deposit head "Road Development Fund" so that the net charge under "41—Civil Works" will be nil. The credit under "41—Civil Works" is shown under a distinct sub-head "Deduct—Amount met from the Road Development Fund".

The subventions made from the Central Road Development Fund to Provincial Governments and Centrally administered areas for expenditure on road development are credited to the head "Subventions from Central Road Development Account" in the accounts of the Province or of the Central area concerned. This head is debited with the expenditure on approved schemes of road development. The actual expenditure incurred from time to time is charged in the Provincial accounts to the head "41—Civil Works" or other appropriate head of account under a separate sub-division of the minor head "Communications", "Grant-in-aid", or other head of account concerned. At the same time, an equivalent amount is transferred month by month to the deposit head "Subventions from Central Road Development account" by credit to "XXX—Civil Works—Transfers from Road Development Account". A similar procedure is also followed in the accounts of Centrally administered areas, with the difference that the transfer to the deposit head "Subventions from Central Road Development Account" is made by credit to "41—Civil Works—Deduct—Amount met from Subventions from Road Development Fund" or other appropriate head of account instead of by credit to "XXX—Civil Works".

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
P.—Deposits and Advances—contd.	
<i>Part II.—Deposits and Advances not bearing interest—contd.</i>	
<i>Departmental and Judicial Deposits— contd.</i>	
CIVIL DEPOSITS—contd.	Deposit account of the receipts under the Bombay Public Conveyance Act (Provincial). Deposits on account of Police Funds. Deposits of the Assam Labour Board Coss. Unclaimed General Provident Fund Deposits. (247) Deposits of work done for public bodies or indi- viduals. (248) Deposits on account of the revenue collected on behalf of H. II. the Khan of Kalat. Renewal and encasement fees on Government Promissory notes. (249) General Police Fund. (250) Indian Research Fund. (250-A.) Municipal taxes on Government residential buildings. (250-B.) Unclaimed Deposits in the Indian Civil Service Provident Fund. Unclaimed deposits in the Indian Civil Service (Non-European Members) Provident Fund. Unclaimed Contributory Provident Fund Deposits. Unclaimed Deposits in other Miscellaneous Provi- dent Funds. Deposit Account of railway freight for Khara- ghoda Salt. Deposits of fees received by Government Ser- vants for work done for private bodies. Official Receiver's Remuneration Fund (Central Provinces).

(247) The amounts of General Provident Fund subscriptions remaining unclaimed for a period exceeding six months should be transferred to this head at the end of each year and dealt with under the ordinary rules relating to Deposits.

(248) Sums received from a Municipality or other body under Rule 21 of Appendix 7 to the C. A. C., Vol. I, are credited to this head.

(249) ~~The transactions referred to in Article 411 of the Audit Code, Volume I, are passed through this head.~~

(250) This head is intended to record the transactions connected with the additional police entertained under the Indian Police Act, (V) of 1861. Section 16 (2) of the Act requires that all moneys paid or recovered under sections 13, 14 and 15 should be credited to this Fund and applied to the maintenance of the Police Force under such orders as the local Government may pass. A portion of these recoveries representing supervision and other indirect charges which cannot be allocated directly to the Fund should be transferred to general revenues by debit to the Fund and credit to the revenue head "XIX.—Police—Miscellaneous" and in the case of leave and pension contributions, to the head "XIX.—Police—Miscellaneous" or "XXXIII.—Receipts in aid of Superannuation—contributions for pensions and gratuities" as the case may be, in accordance with the rule in footnote (80).

(250-A) This head is intended to record charges for combating epidemic diseases to be met from the Fund of the Indian Research Fund Association.

(250-B) Amounts recovered from Government servants occupying Government residential buildings account of municipal taxes may, in the first instance, be credited to this head pending payment to the municipality.

(250-C). Deleted.

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

T.—Remittances.

I.—Remittances within India.

MONEY ORDERS

Inland Money Orders (Post Office).

Other Local Remittances.

CASH REMITTANCES AND ADJUSTMENTS
BETWEEN OFFICERS RENDERING AC-
COUNTS TO THE SAME ACCOUNTANT
GENERAL OR COMPTROLLER.

Cash Remittances between Treasuries.

Opium Remittances. (287)

Salt Remittances. (287)

Customs Remittances. (287)

Forest Remittances. (287)

Posts and Telegraphs Remittances :—

(a) Transfers between Posts and Telegraphs officers.

(b) Treasury Suspense Accounts (*i.e.*, items remitted to and from sub-treasuries for which the Treasury Officers' acknowledgment has not been received).

Public Works Remittances. (288)

I. Remittances into Treasuries.

II. Public Works Cheques.

III. Other Remittances. (289)

Transfers between Public Works Officers. (290).

Remittances of the Military Engineer Services. (291).

Transfers between officers of the Military Engineer Services. (292)

Transfers within the same Railway. (293)

Mint Remittances. (287)

Small Coin Depôt Remittances. (287)

Judicial Remittances. (287)

Miscellaneous Remittances.

Baluchistan Suspense.

(287) Remittances between Treasuries and departmental accounts.

(288) For transactions of Public Works Officers with Treasury and other officers of the Civil Department including the Forest Department).

(289) This head is sub-divided into :—

(a) Items adjustable by Civil, and

(b) Items adjustable by Public Works.

(290) For transactions between Public Works Officers rendering accounts to the same Accountant General.

(291) Remittances and other transactions between Military and Military Engineer Services within the same Military Accounts District.

(292) Transfers between Military Engineer Services districts within the same Military Accounts District.

(293) Sub-divided into :—

(1) Divisional.

(2) Railway Revenue, and

(3) Railway Capital.

The first sub-head embraces transfers between construction divisions of the line. The second embraces transfers with Revenue Account in the Capital Account books. The third sub-head includes transfers with Capital Account in the Revenue books of the line.

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

T.—Remittances—contd.

I.—Remittances within India—contd.

Other Departmental Accounts—contd.

ACCOUNTS BETWEEN CIVIL AND CIVIL—
contd.

2. OTHER ACCOUNTS—contd. ..

Indian Stores Department and Punjab.
 Indian Stores Department and Burma.
 Indian Stores Department and Bihar and Orissa.
 Indian Stores Department and Central Provinces and Berar.
 Indian Stores Department and North-West Frontier Province.
 Indian Stores Department and Assam.
 Madras and Bombay.
 Madras and Bengal.
 Madras and United Provinces.
 Madras and Punjab.
 Madras and Burma.
 Madras and Bihar and Orissa.
 Madras and Central Provinces and Berar.
 Madras and North-West Frontier Province.
 Madras and Assam.
 Bombay and Bengal.
 Bombay and United Provinces.
 Bombay and Punjab.
 Bombay and Burma.
 Bombay and Bihar and Orissa.
 Bombay and Central Provinces and Berar.
 Bombay and North-West Frontier Province.
 Bombay and Assam.
 Bengal and United Provinces.
 Bengal and Punjab.
 Bengal and Burma.
 Bengal and Bihar and Orissa.
 Bengal and Central Provinces and Berar.
 Bengal and North-West Frontier Province.
 Bengal and Assam.
 United Provinces and Punjab.
 United Provinces and Burma.
 United Provinces and Bihar and Orissa.
 United Provinces and Central Provinces and Berar.
 United Provinces and North-West Frontier Province.
 United Provinces and Assam.
 Punjab and Burma.
 Punjab and Bihar and Orissa.
 Punjab and Central Provinces and Berar.
 Punjab and North-West Frontier Province.

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

T.—Remittances—contd.

I.—Remittances within India—contd.

Other Departmental Accounts—contd.

EXCHANGE ACCOUNT BETWEEN
POSTS AND TELEGRAPHS AND RAIL-
WAYS—contd.

- Deputy Accountant General, Posts and Telegraphs, Calcutta, and Eastern Bengal Railway.
- Deputy Accountant General, Posts and Telegraphs, Calcutta, and Bengal and North Western Railway.
- Deputy Accountant General, Posts and Telegraphs, Delhi, and East Indian Railway.
- Deputy Accountant General, Posts and Telegraphs, Delhi, and Great Indian Peninsula Railway.
- Deputy Accountant General, Posts and Telegraphs, Delhi, and North Western Railway.
- Deputy Accountant General, Posts and Telegraphs, Delhi, and Bengal and North Western Railway.
- Deputy Accountant General, Posts and Telegraphs, Nagpur, and East Indian Railway.
- Deputy Accountant General, Posts and Telegraphs, Nagpur, and Great Indian Peninsula Railway.
- Deputy Accountant General, Posts and Telegraphs, Nagpur, and North Western Railway.
- Deputy Accountant General, Posts and Telegraphs, Nagpur, and Bengal Nagpur Railway.
- Deputy Accountant General, Posts and Telegraphs, Nagpur, and Bombay Baroda and Central India Railway.
- Deputy Accountant General, Posts and Telegraphs, Nagpur, and Madras and Southern Mahratta Railway.
- Deputy Accountant General, Posts and Telegraphs, Madras, and Great Indian Peninsula Railway.
- Deputy Accountant General, Posts and Telegraphs, Madras, and Burma Railway.
- Deputy Accountant General, Posts and Telegraphs, Madras, and Bengal Nagpur Railway.
- Deputy Accountant General, Posts and Telegraphs, Madras, and Madras and Southern Mahratta Railway.
- Deputy Accountant General, Posts and Telegraphs, Madras, and South Indian Railway.

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

T.—Remittances—contd.

I.—Remittances within India—contd.

*Other Departmental Accounts—contd.*EXCHANGE ACCOUNT BETWEEN
POSTS AND TELEGRAPHS AND RAIL-
WAYS—contd.

- Deputy Accountant General, Posts and Telegraphs, Calcutta, and Eastern Bengal Railway.
- Deputy Accountant General, Posts and Telegraphs, Calcutta, and Bengal and North Western Railway.
- Deputy Accountant General, Posts and Telegraphs, Delhi, and East Indian Railway.
- Deputy Accountant General, Posts and Telegraphs, Delhi, and Great Indian Peninsula Railway.
- Deputy Accountant General, Posts and Telegraphs, Delhi, and North Western Railway.
- Deputy Accountant General, Posts and Telegraphs, Delhi, and Bengal and North Western Railway.
- Deputy Accountant General, Posts and Telegraphs, Nagpur, and East Indian Railway.
- Deputy Accountant General, Posts and Telegraphs, Nagpur, and Great Indian Peninsula Railway.
- Deputy Accountant General, Posts and Telegraphs, Nagpur, and North Western Railway.
- Deputy Accountant General, Posts and Telegraphs, Nagpur, and Bengal Nagpur Railway.
- Deputy Accountant General, Posts and Telegraphs, Nagpur, and Bombay Baroda and Central India Railway.
- Deputy Accountant General, Posts and Telegraphs, Nagpur, and Madras and Southern Mahratta Railway.
- Deputy Accountant General, Posts and Telegraphs, Madras, and Great Indian Peninsula Railway.
- Deputy Accountant General, Posts and Telegraphs, Madras, and Burma Railway.
- Deputy Accountant General, Posts and Telegraphs, Madras, and Bengal Nagpur Railway.
- Deputy Accountant General, Posts and Telegraphs, Madras, and Madras and Southern Mahratta Railway.
- Deputy Accountant General, Posts and Telegraphs, Madras, and South Indian Railway.

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

T.—Remittances—contd.

I.—Remittances within India—contd.

Other Departmental Accounts—concl'd.

EXCHANGE ACCOUNT BETWEEN RAILWAYS AND MILITARY (INCLUDING NAVY).

Accounts between—

East Indian Railway and Military, Presidency and Assam District.
 Eastern Bengal Railway and Military, Presidency and Assam District.
 Bombay, Baroda and Central India Railway and Military, Army Factory Accounts.
 Bombay, Baroda and Central India Railway and Military, Southern Command, Poona.
 Bengal and North-Western Railway and Military, Army Factory Accounts.
 Burma Railways and Military, Army Factory Accounts.
 *Great Indian Peninsula Railway and Military, Southern Command, Poona.
 Jodhpur Railway and Military, Army Factory Accounts.
 †Madras and Southern Mahratta Railway and Military, Army Factory Accounts.
 †Madras and Southern Mahratta Railway and Military, Southern Command, Poona.
 South Indian Railway and Military, Southern Command, Poona.
 Assam Bengal Railway and Military, Army Factory Accounts.

Accounts between Civil and other Departments.

EXCHANGE ACCOUNT BETWEEN CIVIL AND POSTS AND TELEGRAPHS.

Account between—

Central Revenues and Deputy	Delhi.
Accountant General, Posts and	Madras.
Telegraphs	Nagpur.
	Calcutta.

Indian Stores Department and do.	Do.
Madras and Deputy Accountant	
General, Posts and Telegraphs...	Madras.
Bombay and	Nagpur.
Bengal and	Calcutta.
United Provinces and	Delhi.
Punjab and	Do.
Burma and	Madras.
Bihar and Orissa and	Calcutta.
Central Provinces and	Nagpur.
North-West Frontier Province and	Delhi.
Assam and	Calcutta.

* For Great Indian Peninsula Railway, Bezvada and Dhone-Kurnool Railways and Government Examiners, South Indian, Bombay, Baroda and Central India and Madras and Southern Mahratta Railways.

†For Madras and Southern Mahratta, Mysore and Masulipatam Railways.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
V.—Balances of Provincial Governments. (298).	
Increase of Provincial Balance. Decrease of Provincial Balance. Balances of Provincial Governments.	
W.—Cash Balance.	
CASH BALANCE. (299) — .. In the Central Books, a head; Sundry Accountants General, with an inner column for each of the provinces.	In the local accounts, a head for each Collector who renders a Treasury Account. Deposits at the Imperial Bank. (300). Remittances in transit :— Local. Foreign.

(298) See Articles 294 and 295 of the Account Code.

(299) The figures of the Treasury accounts are brought upon the Provincial books, and the figures of the Provincial accounts are brought upon the Central books, by debit and credit to this head, the debit balance of which accordingly represents the available cash balances. The figures of Departmental accounts are brought in the form "Sundries Dr. to Sundries," the difference between the opening and the closing balance of each account being posted under the head "Departmental Balances" as one of the Dr. or Cr. Sundries, according as the closing balance is greater or smaller than the opening balance. The total balance at debit of the advance head, therefore, represents the departmental balances which are not available for general purposes.

(300) This head is operated on only by the Controller of the Currency on the books of the Accountant-General, Central Revenues.

administrative control of the Governor General in Council or a Local Government, he ceases to possess his former status and the votability or otherwise of his pay in the post in which he is re-employed will depend on the authority which appointed him to that post.

(iv) Sums payable to any person, who is or has been in the Civil Service of the Crown in India, under any order of the Secretary of State in Council, of the Governor General in Council or of a Governor, made upon an appeal made to him in pursuance of rules made under this Act.

(v) Expenditure classified by the order of the Governor General in Council as—

(a) Ecclesiastical ;

(b) Political ;

(c) Defence.

* NOTE 1.—The question whether any particular appropriation of moneys is covered by the above items is one for the decision of the Governor General.

NOTE 2.—The expression “salaries and pensions” includes remuneration, allowances, gratuities, any contributions (whether by way of interest or otherwise) out of the revenues of India to any Provident Fund or family pension fund, and any other payments or emoluments payable to or on account of a person in respect of his office.

II.—*List of items in the Provincial Budgets of Governors' Provinces not to be submitted to the vote of the Legislative Council.*—[See section 72D (3) and (4) of the Government of India Act.]

(i) Contributions payable by the local Government to the Governor General in Council.

(ii) Interest and sinking fund charges on loans.

(iii) Expenditure of which the amount is prescribed by or under any law [see explanation under item (ii) of List I.]

* It has been decided by the Governor General in Council that only the following refunds should be treated as non-votable with reference to section 67A (3) (ii) of the Government of India Act and that expenditure on all other refunds of revenue except expenditure under refunds in the tribal areas in the North-West Frontier Province classified by the Governor General in Council as ‘Political’ under Section 67A (3) (V) of the Act is votable:—

Customs (Statutory refunds only; *vide* Government of India, Finance Department, No. 67-F., dated the 9th January 1924).

Taxes on Income.

Salt (Customs duty, duty on salt used in industrial concerns, duty collected under the Provisional collection of Taxes Act, and duty on wastage occurring when salt is exported under rule from Bombay).

Stamps.

Tributes.

Administration of Justice.

Currency.

Miscellaneous (surplus revenue of the Bangalore Assigned Tracts).

APPENDIX 9.

Deleted.

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in
service.

5. In the case of a Government servant on foreign service, leave cannot be sanctioned until the Audit Officer of the Government (central or provincial), under which he was permanently employed at the time of his transfer to foreign service, has certified the amount of leave and the leave-salary admissible.

NOTE 1.—For the purpose of this rule, the Accountant General of the Province in which the contributions towards leave-salary and pension of a Government servant on foreign service are recovered will act as the Audit Officer of the Central Government.

NOTE 2.—In the case of Military Officers in temporary civil employ, the Controller of Military Accounts who receives the foreign service contributions of the officers concerned is responsible for certifying to the amount of leave and leave salary admissible, the necessary information in the case of military officers subject to the civil leave rules being obtained from the civil audit officer concerned. Similarly in the case of Government servants in commercial departments (e.g., Railways and Indian Posts and Telegraphs Department) the certificate will be given by the departmental accounts officer who is responsible for bringing the contributions to account.

Payment of Leave-Salary in India.

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6. The leave-salary of a non-gazetted Government servant on leave in India or on leave out of India cannot be drawn in India, except under the signature of the head of his office : and the latter is responsible for any overcharge.

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7. No gazetted Government servant can begin to draw his leave-salary at any office of payment in India without producing a leave-salary certificate from the Audit Officer who audited his pay before he proceeded on leave.

8. The certificate should be in F. R. Form No. 2 B. : and if during leave the gazetted Government servant desires to change the office at which he receives payment of his leave-salary, he must obtain a new certificate from the Audit Officer within whose jurisdiction his leave-salary was last paid.

8-A. A gazetted Government servant desirous of discontinuing his subscription to the General Provident Fund during leave or of subscribing to the Fund at the usual rates during leave on average pay and at half rates during other leave, should intimate his wishes in the matter to his audit officer before proceeding on leave.

g-R.

9. If a gazetted Government servant signs his bill himself he must either appear in person at the place of payment or furnish a life certificate signed by a responsible officer of Government or some other well-known and trustworthy person. If he draws his leave-salary through an authorised agent, the agent, whether he has or has not a power-of-attorney, must either furnish a life certificate as aforesaid, or execute a bond to refund overpayments. A life certificate may be given periodically, a bond being given to cover intermediate payments not supported by life certificates.

10. The provisions of paragraphs 7 to 9 above apply also to gazetted Government servants who spend their leave out of India but reside in Asia and who have to draw their leave-salary in rupees in India under Fundamental Rule 91.

NOTE.—A certificate of residence should be obtained from Government servants who draw their leave salary at the rupee rate.

16. If the Government servant calls at the Audit office he will be paid up to the date of his relief and will be given a leave-salary certificate in the appropriate form as prescribed in paragraph 14 above. In the case of Government servants proceeding to a Colony, the Colonial leave-salary warrant (Form No. I under the Supplementary Rules) will be issued in triplicate. The original, bearing the Government servant's signature, will be forwarded by the Audit Officer to the Colonial authority concerned, the duplicate to the High Commissioner for India and the triplicate will be made over to the Government servant concerned.

NOTE.—If the Government servant takes a certificate under clause (b) of paragraph 14 above, he will not be paid up to the date of relief, but will be allowed to draw his pay and allowances for the broken period of the month at the commencement of the next month along with the leave-salary for the rest of the month.

17. If the Government servant is unable to call at the Audit Office, the Audit Officer will cause the leave-salary certificate to be sent to the address specified by the Government servant and the pay and allowances to be paid through the Officer from whom the Government servant draws his pay and allowances.

NOTE.—The orders in the Note under paragraph 16 apply also in the circumstances specified in this paragraph.

18. When a Government servant proceeds on extraordinary leave out of India, or on leave on average pay or half average pay out of India during which he does not propose to draw leave-salary, or when a Government servant is given a Colonial leave-salary warrant, he should be given a certificate of leave in Form No. II under the Supplementary Rules. This certificate has to be presented by the Government servant to the High Commissioner for India, if he is on leave in Europe, North Africa, America or the West Indies and applies for extension of leave, or for permission to return to duty or for a last-pay certificate before returning to duty.

NOTE.—Whenever a Government servant is proceeding to a Dominion or Colony which does not account directly to India, a duplicate copy of the certificate in Form II under the Supplementary Rules should be sent to the High Commissioner with the duplicate copy of the Colonial leave-salary warrant (*vide* paragraph 16).

19. *Deleted.*

20. With every leave-salary certificate, Colonial leave-salary warrant or certificate of leave, given to Government servants to whom the leave rules in Sections I to V of Chapter X of the Fundamental Rules are not applicable, a blank F. R. Form No. 7 will be given on which the Government servant concerned will report to the Audit Officer, from the first port at which the vessel touches, the day of his departure from India.

21. As soon as an Audit Officer has delivered a leave-salary certificate, certificate of leave or a Colonial leave-salary warrant to a Government servant who proposes to spend his leave out of India, or has caused it to be sent to the address specified by him, he must forward a copy of the leave-salary certificate or certificate of leave, or the duplicate copy of the Colonial leave-salary warrant to the High Commissioner for India.

22. *Deleted.*

30. When furlough or leave or an extension of furlough or leave is granted to a Military Officer in Civil employ, whether subject to the Civil or the Military Leave Rules, the Civil Audit Officer should intimate to the Audit Officer from whose payment the Officer is transferred to the Civil Department the date of the beginning and end of the furlough or leave, the dates of embarkation and debarkation in the case of furlough out of India, as well as those of being struck-off or of resuming duty.

31. *Deleted.*

32. On the return of an officer from furlough or leave, it will be the duty of the Audit Officer in charge of his record of pension service to satisfy himself that he has returned within his leave; and, if not, to report the case to the authority which sanctioned the leave.

Leave Account.

33. The leave account prescribed in Fundamental Rule 76 should be kept in F. R. Forms No. 9 and No. 9-A. in respect of Government servants under the Special Leave Rules and Ordinary Leave Rules respectively. The office in which the account should be kept for any Government servant and the person by whom the entries should be attested will be such as are prescribed by the local Government.

The leave accounts of permanent piece-workers and of permanent salaried industrial employees (below the grades of Overseer and Assistant Manager) in the Government of India presses, who are not classed as "Inferior", should be kept in F. R. Forms 9-B and 9-C respectively.

NOTE.—A leave account in the subjoined form has been prescribed for inferior servants in the Railway Department who do not take leave exceeding one-eleventh of duty.

Leave Account Form.

1 Duty.					2	3	4	5
From	To	Year.	Month.	Day.	Leave earned at 2-11th of duty.	Leave equiva- lent to 1-11th of duty (i.e., half of the period shown in column 2).	Leave taken.	Balance of leave equiva- lent to 1-11th of duty (columns 3—4).

NOTE.—Care should be taken to see that leave taken does not exceed the period shown in column 3 plus the balance shown in column 5.

33-A. In the case of Government servants subject to the "Revised Leave Rules, 1933", leave accounts need not be maintained in the forms prescribed in paragraph 33 above, the particulars entered in Service Books or Histories of Services or other records of service being sufficient for the calculation of the amount of leave admissible at any time.

Nature of leave (specifying periods on average pay, half average pay and quarter average pay separately).	Y. M. D.	From	To	Monthly rate of leave-salary (and allowances, if any) subject to the deductions noted on the reverse.	Article and clause of the Fundamental Rules or other Regulations.

- | | | | | |
|-----|---|----|----|-----|
| 5. | Place of payment | .. | .. | 5. |
| 6. | Date from which first payment is to be made. | | | 6. |
| 7. | Amount (if any) paid in advance | | | 7. |
| 8. | Government and head of account to which the payment is debit-able. | | | 8. |
| 9. | Date of leaving India | .. | .. | 9. |
| 10. | Date on which the Government servant will, during the currency of leave, complete the term of service or attain the age after which, he is required by any rule to retire from the service, as for instance, 55 years of age. | | | 10. |

11. Period for and terms on which leave may be extended, or commuted otherwise than on extraordinary leave.

may be extended $\frac{\text{on medical certificate}}{\text{without medical certificate}}$ granted
on same leave-salary by

(Further particulars required in the case of Military Officers in Civil employ.)

- | | |
|--|-----|
| 12. Date of commencement of pension service. | 12. |
| 13. Date of entry under Civil Leave Rules. | 13. |

- | | | |
|--|-------|---|
| | | { Earned in respect of service
under Military Rules. |
| 14. Amount of leave at credit at com-
mencement of present leave. | 14. { | Earned in respect of ser-
vice while under Civil |

16. Date of being struck off duty .. 15.

No. 10]

APPENDICES.

11.—In the case of Government servants to whom the rules regarding the grant of passages to civilian Personnel of British Domicile engaged for service in India apply, an additional entry should be made showing whether they and their families were given the benefit of Rule VII, and whether they were allowed a similar benefit under either Rule VII or Rule VIII on returning to India.

12.—In all English Leave Salary certificates the particulars of all outstanding advances (including passage advances) should be noted under item 16, and in the case of Motor Car and similar advances the date from which the recovery of monthly instalments should be effected should be stated.

13.—With the exception of privilege leave earned in a Civil Department, which should be taken first, a Military Officer in Civil employ may set off the leave he takes against the civil leave or military leave at his credit, as he likes. A definite election in the matter should be obtained from all such officers and the election should be noted in the leave-salary certificate.

14.—Where subscriptions or recoveries relate to Sterling Branches of Provident Funds this should be indicated clearly under item 16.

FORM No. F. R. 2-B.

[NOTE.—Forms supplied in bound books with two foils and one counterfoil.]

(See paragraph 8 of Instructions.)

No.....of 19 .

Leave Salary Certificate for leave salary payable in India.

Mr.....of the....., having been granted leave for a period of....years....months and....days under order No....., dated the
....., is hereby allowed to draw his leave salary from the....
.....treasury from the.....19 .

2. Monthly rate of leave salary.

Nature of leave, specifying periods on average pay, half average pay and quarter average pay, respectively.	From	To	Y. M. D.			Monthly rate of leave salary.	REMARKS.

3. He may be paid (1) pay from.....to.....at Rupees.....per mensem, and (2) allowances from.....to.....at Rupees.....per mensem.

4. The payment should be charged to.....

†5. The following deductions are to be made from the leave salary :—

General Provident Fund.

Postal Insurance Fund.

Income-Tax

Other deductions, e.g., advances, etc.

* Accountant General.

Forwarded to.....

Through the.....

Office of the.....

Dated at.....the

Deputy Accountant General.

Assistant Accountant General.

* The word Deputy or Assistant may, when necessary, be written before 'Accountant General'.

† Where the deductions relate to Sterling Branches of Provident Funds this should be indicated clearly under item 5.

6. I send herewith a copy of a Memo. of Information for the guidance of Government servants proceeding on leave out of India and a blank Form (F R. Form No. 7) of the date of leaving India to be signed and sent to me from the first port at which your vessel touches.

7. If you wish to draw your leave salary in a Colony, please send me three specimens of your signature.

Accountant General.

F. R. FORM No. 5.

[See paragraph 15 of Instructions.]

Information required by the Audit Officer before the leave-salary certificate can be drawn up.

(This form should be returned duly filled up to the Audit Officer one clear week before the date of making over charge.)

1. On what date do you intend to make over charge of your office ? 1.
2. Before or after noon ? 2.

Instruction for filling up Form No. F. R. 9-A.

1. The Account is to be maintained in terms of leave on average pay. For this purpose, actual periods of leave taken on half or quarter average pay as entered in column 13 should be divided by 2 and posted in column 14.

2. In the case of officers who were subject to the Civil Service Regulations leave rules before they elected the Fundamental Rules, the account should commence with an opening entry in columns 4, 5, 6, 7, 8, 11, 13, 14, 15, 16, 17 and 18. The words "Due on (date of coming under the Fundamental Rules)" should be written across columns 1, 2 and 3 and against these words credit under Rule 77 (b) (ii) (1) should be given in column 4 and column 6 and that under Rule 77 (b) (ii) (2) and Rule 77 (e) in column 5 and column 7, while debit for commuted furlough taken under the old leave rules should be given in column 11 and that under Rule 78, Note (2) (i) (a), in column 13, one half of the latter being entered in column 14. The sum total of the entries in columns 6 and 7 and in columns 11 and 14 should be entered in columns 8 and 15 respectively. The difference between the entries in columns 8 and 15 should be entered in column 18 and the entry in column 4 or 6 should be repeated in column 16, while the entry in column 5 or 7 *minus* the sum total of the entries in columns 11 and 14 should be shown in column 17.

3. When a Government servant applies for leave, columns 1 to 8 should be filled up. Columns 1, 2 and 3 should show the Government served under and the period of duty up to the date preceding that on which the Government servant intends to go on leave, and columns 4 and 5 should each show 1/11th of this period, (but see Note 2 below), the sum total of the two entries representing the period of leave (*i.e.*, 2/11ths of duty) earned under Rule 77 (b) (ii) (3). To the new entry in column 4 should be added the last entry in column 16 and the resultant figure should be posted in column 6; similarly to the new entry in column 5 should be added the last entry in column 17 and the resultant figure should be posted in column 7. The total of the entries in columns 6 and 7 will be shown in Column 8.

NOTE 1.—If during the period of duty prior to a Government servant's going on leave he has served under two or more Governments, the period of duty and the leave earned under each Government should be shown in separate lines in columns 1 to 5 and the sum total of the new entries in column 4 and the last entry in column 16 should be posted in column 6 and of those in column 5 and the last entry in column 17 in column 7, the total of the entries in columns 6 and 7 being shown in column 8.

NOTE 2.—The sum total of the entries in column 5, inclusive of the opening entry mentioned in instruction No. 2 should not exceed $2\frac{1}{2}$ years [Rule 81 (a) (ii)], and no entry should be made in this column when this limit of $2\frac{1}{2}$ years is reached.

When columns 1 to 8 have been posted, column 8 will show the *maximum* amount of leave which may be granted *in terms of leave on average pay* [but see Rule 81 (d)] to a Government servant on the date on which he intends to go on leave. The *maximum* amount of leave *on average pay* which may be granted on that date with medical certificate or out of India and Ceylon will be the sum total of the last entry in column 6, and the unspent balance of "one year" limited to 8 months at a time, provided this sum total is covered by the period entered in column 8; in the case of leave in India or Ceylon

F. R. FORM

See paragraph 33

*Leave Account Form for permanent piece-workers employed in the Govern-
II to the Government of India, Finance Department,*

Leave Account of.....

Date of commencement of service.....

[illegible]

NOTES.—(i) In calculating the length of service the period of continuous temporary

(ii) **Gazetted holidays counted against leave under rule 1(c) of Annexure II**

No. 9 C

of Instructions]

ment of India Presses below the grade of Overseer or Assistant
Government of India, Finance Department, Resolution No F 119 R I/28,

Date of birth

Date of attaining the age of $\frac{55}{60}$ years[illegible]

- (10) Date of termination of appointment.
- (11) Reason of termination (such as promotion, transfer, dismissal, etc.)
- (12) Signature of the head of office or other attesting officer
- (13) Leave—
- (i) Nature and duration of leave taken.
 - (ii) Allocation of periods of leave on average pay up to four months for which leave salary is debitable to another Government—
- (a) Period
 - (b) Government to which debitable
- (14) Signature of the head of the office or other attesting officer
- (15) Reference to any recorded punishment or censure, or reward or praise of the Government servant

FORM No 1—UNDER THE SUPPLEMENTARY RULES

[See paragraphs 14 and 16 of Instructions]

COLONIAL LEAVE SALARY WARRANT

Debitable to $\frac{\text{Civil}}{\text{Military}}$ estimates

(For I C S and Military Officers in Civil Employ)

(Obverse)

Warrant No

of 19

Mr

having been granted leave for a period of _____ months and _____ days under the orders of the Government of _____ is hereby allowed the privilege of drawing his leave salary at _____ from _____

2 His leave salary will be as shown below and will be payable monthly in sterling converted from rupees at 1s 6d a rupee but will be subject to the following *maxima* and *minima* —

Period	Rate in rupees a month	Minimum rate of exchange	Minimum £ a month	Maximum £ a month
From _____ to _____				
From _____ to _____				
From _____ to _____				

- (10) Date of termination of appointment
- (11) Reason of termination (such as promotion, transfer, dismissal, etc.)
- (12) Signature of the head of office or other attesting officer
- (13) Leave—
 - (i) Nature and duration of leave taken
 - (ii) Allocation of periods of leave on average pay up to four months for which leave salary is debitable to another Government—
 - (a) Period
 - (b) Government to which debitable
- (14) Signature of the head of the office or other attesting officer
- (15) Reference to any recorded punishment or censure, or reward or praise of the Government servant

FORM No 1—UNDER THE SUPPLEMENTARY RULES

[See paragraphs 14 and 16 of Instructions]

COLONIAL LEAVE SALARY WARRANT

Debitable to $\frac{\text{Civil}}{\text{Military}}$ estimates

(For I C S and Military Officers in Civil Employ)

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having been granted leave for a period of _____ months and _____ days under the orders of the Government of _____ is hereby allowed the privilege of drawing his leave salary at _____ from _____

2 His leave salary will be as shown below and will be payable monthly in sterling converted from rupees at 1s 6d a rupee but will be subject to the following *maxima* and *minima* —

Period		Rate in rupees a month	Minimum rate of exchange	Minimum £ a month	Maximum £ a month
From	to				
From	to				
From	to				

payment will be recorded on the reverse of the copies kept by the Colonial Disbursing Officer and by and² will be certified by the paying officer and receipted by

NOTE 1 —Leave salary is payable in rupees to Government servants residing in Ceylon during their leave (Fundamental Rule 91)

NOTE 2 —The signature of the Government servant concerned should be obtained on the original copy of the warrant

NOTE 3 —The rate of conversion will be 1s 6d a rupee

The maximum rates of leave salary are those prescribed in Fundamental Rule 89 and the minimum rates those prescribed in Fundamental Rule 90

NOTE 4 —In the case of Government servants to whom the rules regarding the grant of passages to civilian Personnel of British Domicile engaged for service in India apply an additional entry should be made showing whether they and the r families were given the benefit of Rule VII and whether they were allowed a similar benefit under either Rule VII or Rule VIII on returning to India

NOTE 6 —The particulars of all outstanding advances (including passage advances) should be noted under item 4. In the case of Motor Car and similar advances the date from which the recovery of monthly instalments should be effected should be stated.

FORM No I A.—UNDER THE SUPPLEMENTARY RULES

COLONIAL LEAVE SALARY WARRANT

Debitable to $\frac{\text{Civil}}{\text{Military}}$ estimates

(For Uncovenanted Services)

(Obverse)

Warrant No

of 19

Mr

having been granted leave for a period of months
and days under the orders of the Government of
is hereby allowed the privilege of drawing his leave salary at
from

2 His leave salary will be as shown below and will be payable monthly in sterling converted from rupees at 1s 6d a rupee but will be subject to the following *maxima* and *minima* —

Period	Rate in rupees a month	Minimum rate of exchange	Maximum	Minimum
			£ a month	£ a month
From to				
From to				
From to				

APPENDICES.

[No. 10]

NOTE 3.—The rate of conversion will be 1s. 6d. The maximum rates of leave-salary are those prescribed in Fundamental Rule 89 and the minimum rates those prescribed in Fundamental Rule 90.

ments should be effected should be stated.

FORM No. II.—UNDER THE SUPPLEMENTARY RULES.

Certificate of Leave.

Granted to

proceeding out of India.

1. Government under which employed.
2. Post last held.
3. Nature of leave granted.
4. Date of commencement of leave.
5. Date of expiry of leave.
6. Whether a medical certificate of fitness must be produced before return to duty.
7. Amount of leave, expressed in terms of leave on average pay, at the Government servant's credit on the expiry of the present leave.
8. Period of leave on average pay which might under Fundamental Rule 81 be granted if the present leave were extended. (Further particulars required in the case of Military Officers in Civil employ.)
9. Date of entry under Civil leave rules.
10. Amount of leave at credit at commencement of present leave :—

Earned in respect of service under Military rules.

Earned in respect of service under civil rules.

(Signature)

The

19

(Designation).

NOTE 1.—No leave salary is payable on this certificate.

NOTE 2.—This certificate must be produced before the High Commissioner with any application for an extension of leave or permission to return to duty or the grant of a last pay certificate.

in all cases. A clause has also been added at the end of this paragraph to the effect that, when the Government servant desires to change the office of payment, a fresh leave salary certificate must be obtained from the Audit Officer within whose jurisdiction his last pay was drawn. This clause is taken from Article 887. As the instructions apply also to cases of Government servants on leave in India, they have been included in this paragraph.

9 *Paragraph 9*—This reproduces the orders in Article 864, Civil Service Regulations.

10 *Paragraph 10*—This provides for the procedure laid down in Fundamental Rule 91, by which Government servants who reside in Asia during their leave have to draw their leave salary in India. The note under the paragraph is an audit requirement.

11 *Paragraph 11*—is intended to preserve the special procedure obtaining at present in these departments which is safeguarded by Article 866, Civil Service Regulations.

12 *Paragraph 12*—A last-pay certificate has to be produced by a Government servant who has to draw arrears of leave salary or pay due under Article 41, Civil Account Code, Volume I (8th edition).

13 *Paragraph 13*—This reproduces the orders in Article 775 A, Civil Account Code, Volume II (7th edition).

14 *Paragraph 14*—This reproduces part of the orders in Article 874 Civil Service Regulations, relating to the issue of a leave salary certificate to those who desire to draw their leave salary at the Home treasury, and part of the orders in Article 888, Civil Service Regulations, relating to the issue of a Colonial warrant, with this difference that the Audit Officer who audits the pay of a Government servant is required to issue the Colonial leave salary warrant in the place of Audit Officers at the ports of embarkation in India or Burma who were formerly issuing the warrants as stated in Article 888 Civil Service Regulations. The issue of a separate leave salary certificate by the Audit Officer concerned as specified in Article 881 becomes unnecessary, as he will himself issue a Colonial leave salary warrant. A clause has been added to this rule providing for cases in which a gazetted Government servant may wish to draw his leave salary in India during the first four months of leave on average pay. In these cases a leave salary certificate, such as is ordinarily issued to a Government servant, drawing his leave salary in India, should be issued to cover the period during which the Government servant wishes to draw his leave salary in India. This rule does not provide for non gazetted Government servants proceeding on leave out of India, as their cases are covered by paragraph 6 of these Instructions.

15 *Paragraph 15*—This provides for the orders in Article 880, Civil Service Regulations. The note under the article is taken from Article 775, Civil Account Code, Volume II (7th edition).

16 *Paragraph 16*—Reproduces part of the orders in Article 881 which are not included in paragraph 14, as well as part of the orders in Article 889. The existing orders require that the Government servant going on leave out of India should be paid up to the day before he leaves India.

F. R. FORM No. 5-A.

Memorandum of information for the guidance of Government servants proceeding on leave out of India

1 If a certificate of departure accompanies this memorandum the Government servant should sign, stamp and post it to the Audit Officer from whom the memorandum is received Report of sailing

2 Leave begins on the day on which transfer of charge is effected, or, if charge is transferred after noon, on the following day Date of commencement of leave.

3 Under Fundamental Rule 91 a Government servant may draw in India the leave salary of the first part of any period of leave on average pay up to a maximum of four months, whether such leave be taken by itself or at the commencement of a longer period of leave. When a Government servant on leave out of India exercises this option and desires to draw his leave salary in India— Leave-salary certificate for payment in India

(1) his pay and allowances up to the date preceding that on which his leave commences are payable in India under the usual rules, and

(2) if he is a gazetted Government servant he must inform the Audit office, which audits his pay in his last post, through a form which will be received from it, from what treasury he wishes to draw his leave salary and through what agency

4 In cases not falling under paragraph 3 above—

(1) the pay and allowances of the Government servant will be paid to him before he leaves India and the Audit Officer who audits his pay in his last post will arrange for this, and Leave salary certificate for payment at the Home Treasury

(2) the Government servant must take with him a leave salary certificate to enable him to draw his leave salary from the Home Treasury

If the certificate cannot be prepared in time, or if a Government servant proceeding on leave to Europe is compelled to leave without a certificate, it will be forwarded to him to any address which he may leave

5 If a Government servant intends to draw his leave salary in any of His Majesty's Colonies, the Audit Officer who audits his pay in his last post will furnish him with a warrant addressed to the Colonial officer only on condition that any fund subscriptions due from him shall either be paid in advance or taken by deduction, in the latter case the warrant to the Colony will show only the net amount payable after such deduction Colonial leave salary warrant for payment of leave salary in a Colony

6 A Government servant taking leave out of India on medical certificate should take with him one copy of the Medical Report upon his case and be prepared to produce it before the Medical Board at the India Office if required to do so Leave on medical certificate

pay in their last posts a certificate of the date up to which they have paid their subscriptions

11 A Subscriptions under the Superior Services (India) Family Pension Fund are payable during leave, but the Secretary of State in Council may at his discretion permit recovery of subscriptions due over a prolonged period of leave on medical certificate or of extraordinary leave without pay to be postponed until the expiration of such leave

12 When a Government servant arrives in the United Kingdom he should at once report his arrival by letter to the High Commissioner for India at India House, Aldwych, London, W C 2, giving an address at which letters will find him, and he should forward his leave salary certificate to the same authority on arrival, or as soon as he receives it from India Report of arrival in the United Kingdom.

12 A Military Officers in Civil employ are bound by the rules contained in paragraphs 883 and 884 of the Regulations for the Army in India, requiring that permission shall be obtained before visiting certain foreign countries named in those paragraphs and prescribing the procedure for obtaining such Military Officers in Civil employ visiting foreign countries.

No. 16.

Page 159, Appendix 10, F R Form No. 5.A —

In line 1 of paragraph 13 add the words " including the sterling leave salary of Government servants drawing their leave salary in India or in a Dominion or Colony " within brackets after the words " The leave salary "

[Audit Code, Vol II, 1st Edn (2nd Rep) No 16, dated the 1st October 1935]

been permitted to execute a Deed of Covenant and Indemnity guaranteeing the Secretary of State or the High Commissioner against loss consequent on his dispensing with the production of such proof), or on presentation of a payment form comprising a receipt and a life certificate both duly completed by the Government servant. A supply of life certificate forms may be obtained from the High Commissioner on the Government servant's written application

NOTE 1 — If the leave salary is drawn by a banker or agent who has executed a general order of indemnity, a life certificate should be produced at least once a year

NOTE 2 — If the Government servant intimates to the High Commissioner his election of this method he will be regularly supplied with the requisite payment form as the due date of issue approaches

11 Payment of leave salary will not be made by a Colonial authority unless the Government servant produces his copy of the warrant. Each payment made in the Colony will be endorsed upon the warrant Payment in a Colony

When no space for the entry of endorsements of payment remains upon the back of a Colonial leave-salary warrant, or when a warrant is lost or destroyed, the Government servant concerned should make an application for a fresh warrant through the Colonial Disbursing Officer to the Audit Officer who issued the original warrant

15 If the transfer from one Colony to another of payment of the leave salary of a Government servant is sanctioned by the Colonial authorities, such transfer must be reported by the Government servant to the Governor General in Council and to the High Commissioner. Transfer of payment from one Colony to another

21 If an application made under paragraph 20 above is for an extension of leave on medical certificate, it must be accompanied by a certificate from two medical practitioners in the following form —

"We hereby certify that we have carefully examined C D of the
 who is suffering from and we declare upon
 our honour that according to the best of our judgment and
 belief he is at present unfit for duty in India, and that it is
 absolutely necessary for the recovery of his health that his
 present leave, which will expire in India on ,
 shall be extended by $\frac{\text{months}}{\text{weeks}}$

Date

Place

The certificate must describe in full detail the nature of the disease and the present condition of the Government servant. If it be signed by foreigners, it must be attested by consular or other authority as bearing the signatures of qualified medical practitioners.

22 An extension of leave will not be granted by the High Commissioner to a Government servant to whom no leave salary certificate or Colonial leave salary warrant has been issued, unless he produces a certificate of leave (*vide* paragraph 7 *ante*).

23 Leave out of India on medical certificate may be commuted into leave without medical certificate if such leave was due at the time when the original leave was granted and if the Government servant seeking commutation is certified in the manner prescribed to have recovered his health. When extension of the commuted leave is applied for the application must be supported by evidence that the Government servant's local Government con-

No 84

Page 161, Appendix 10, F R Form No 5 A —

Substitute the following for paragraph 24 —

end of his leave is entitled
 to be extended by the local
 Government and may be treated as mis-

[Audit Code, Vol II, 1st Edn (2nd Rep) No 84, dated the 2nd January 1936]

25 A Government servant may not, without the permission of the authority which granted him leave, return to duty more than 14 days before the end of long leave. The rule applies to Military Officers subject to the Military Leave Rules. He must obtain permission to return to duty from the local Government. Return from
leave

he takes charge of his duties, unless he takes charge in the afternoon, when the leave terminates on and includes that day

34 On return to duty, the last pay certificate obtained from the High Commissioner should be exchanged for a last pay certificate which the Audit office of the province to which he has been posted will furnish addressed to the treasury or office at which, after his return, the Government servant intends to draw his pay and allowances

35 A Government servant returning from leave out of India may be ^{Advances} granted an advance of his leave salary for the unexpired portion of his leave subject to a maximum of 35 days from the date of embarkation for India. On arrival in India an advance may, if he desires it, be paid to a Government servant by or under the order of the Audit office of the province in which the advance is sought to be drawn under Article 159 (b) of the Civil Account Code, Volume I

To a Chaplain appointed before the 7th June 1923, who is proceeding on leave to England an advance of three months' leave salary may be made, provided that no part of the leave is on average pay. Such an advance is not recoverable in the event of the Chaplain's death

To a Military Officer subject to the Military Furlough Regulations of 1868 proceeding on furlough (not combined with privilege leave) to England, an advance of furlough pay may, if he desires it, be made for three months from the date of embarkation. Payments in continuation will be made in England on the expiration of four months from that date

No 85

reptance of
vice during
re

Page 163, Appendix 10, Form F R 5 A—

Substitute the following for paragraph 36 —

*Substitute
4/5*

36 A Government servant on leave may not take any service or accept any employment without obtaining the requisite sanction in accordance with Fundamental Rule 69

1—A Civilian Government servant on leave who has received orders from the War Office or any other department of State in England to undertake any duty in the case of a national emergency should obtain the permission of the Secretary of State before complying with such orders

[Audit Code, Vol II, 1st Edn (2nd Rep), No 85, dated the 2nd January 1936]

capital for
optical
instruments
Endsleigh
Gardens

on leave on medical certificate or not, it may be to their advantage to appear before the Medical Board in order that the Board may advise them as to the best steps to take regarding such diseases

Arrangements have been made for the diagnosis and preliminary treatment of the diseases and for the admission of officers, when necessary, as inpatients at the Hospital for Tropical Diseases, Endsleigh Gardens, N W 1. A report is furnished to officers by the Hospital, which they can take with them to their own Medical adviser to enable him to carry out the treatment suggested. The cost of the examination and preliminary treatment at the

APPENDIX 10-A.

Rules for regulating the exhibition of recoveries of expenditure in Government Accounts [issued by the Auditor General in exercise of powers conferred upon him by Rule 20 of the rules framed by the Secretary of State in Council under Section 96D(1) of the Government of India Act].

1. These rules shall come into force with effect from the accounts for 1928-29.

2. The term "recoveries" as used in these rules should be understood in the sense of repayments by another Government Department or an outside body or person of expenditure initially borne by a Government Department and recorded as such in its accounts

3 Recoveries from private persons or bodies (including local funds, Indian States and Governments outside India) should, as a general rule, be treated as revenue and not as deduction from expenditure.

Exceptions.

(i) When a Government undertakes a service merely as an agent of a private body, so that the entire cost of the service is recovered from that body, the *net* cost to Government being nil, the recoveries may be taken in reduction of expenditure

(ii) Recoveries of expenditure on works in progress and transactions of stock and other suspense accounts —

The technical estimates take cognisance of all anticipated receipts from sale proceeds of materials, plants, etc., received from the old structure, while the receipts under "Stock and Suspense" are by their very nature inseparable from the expenditure recorded under the main head. It is, therefore, proper that recoveries falling under these two categories should continue to be treated as reduction of gross expenditure

4 As between two or more Governments as defined in Article 33 A of the Civil Account Code —

(a) If the recoveries represent no more than debits to another Government of expenditure which was so debitable from the moment it was sanctioned, they should not be treated as revenue of the Government effecting the recoveries but as deduction from expenditure

(b) In the case of joint establishments, where the expenditure is not shared by two or more Governments *ab initio* but is incurred by one of the Governments and partially repaid by the others, the repayment, if made while the accounts of the year are still open, should be treated as deduction from expenditure.

(c) Recoveries of the classes falling under (a) and (b), if effected after the closing of accounts of the year in which the expenditure was incurred, should be treated as revenue

APPENDIX 11

[See Art. 299]

Special instructions for audit of pay bills of establishments on time-scale of pay.

(b) It is not intended that the procedure outlined in the following rules should be followed literally in every minute detail and Accountants General may at the discretion vary the minor details according to circumstances

1 On the introduction of a time scale of pay in an establishment, it is of vital importance to scrutinize the calculations of the initial rate of pay and the date of next increment fixed for each Government servant borne on that establishment. On it depends the correctness of the pay to be drawn year after year until the Government servant is stopped at an efficiency bar or reaches the maximum of the time scale. In such cases the Head of the office should be required to submit to the Audit office a detailed statement showing the calculation of initial pay of each member of the establishment in Form A annexed. Where the initial rates of pay are dependent to any extent on service, they can be checked only with the service books which are with the Head of the office. This work can, therefore, be best done at local inspections, but when such inspections are not possible within a reasonable time after the date of the introduction of the time scale, the service books should be required to be sent to the Audit office for the purpose of the necessary check. In any case the whole or a large percentage of the initial rates and the date of next increment must be checked.

2 For the purposes of audit, establishments on time scales of pay fall under two groups, viz —

- (i) those for which an establishment return (C A C Form 3) is received in the Audit office, and
- (ii) those for which no such return is received in the Audit office

3 For all establishments for which no annual establishment return is received, the audit will be by numbers only and no amounts at all will be entered in the Audit Register

(a) When a sanctioned cadre contains its own leave reserve, the number to be entered is the sum of those drawing duty pay and of those drawing leave-salary

(b) Where officiating arrangements in leave vacancies are permissible, then it will be necessary to record, separately, the number (i) drawing substantive pay, (ii) on leave, and (iii) drawing officiating pay. When the audit is

on the 1st of the month, an entry in column A of the current month alone will be sufficient. In determining the monthly permissible expenditure, only column A will be cumulative—thus for the months of April and May —

	April		May	
	A	B	A	B
	<hr/>		<hr/>	
TOTAL	+16	+12	+18	+14
	<hr/>		<hr/>	
Last month's figures	2,579		2,595	
Fresh total	2,595		2,613	
Form B	12		14	
Monthly expenditure	2,607		2,627	

The names of the men holding permanent posts will be entered in order of seniority as measured by substantive pay drawn and below these will be shown the posts left vacant.

Besides alterations due to increments, the columns will in the same way show all other permanent alterations due to deaths, retirements, etc., and thus negative alterations will sometimes arise. For this purpose, substantive arrangements made under Rule 13 of the Fundamental Rules in place of officers whose lien has been suspended will be considered as permanent. No corrections will be made in permissible expenditure with regard to leave and officiating arrangements, except that the pay of temporary men officiating in permanent vacancies will be added to the permissible expenditure as stated in the beginning of this paragraph.

The fly leaf for April of each year should be checked with the annual establishment return which should include the names of all men holding temporary posts on the date to which it relates, indicating which of these are officiating in temporary and which in permanent vacancies.

Some clerical labour in preparing the fly leaf may be saved by utilising the duplicate copy of the annual establishment return.

NOTE.—In regard to increments the permissible expenditure should not be corrected until the increment certificate is received. When that certificate is received after the month in which it falls due the permissible expenditure previously entered for the month or months affected will require correction.

servant returns to duty

6 In the case of large establishments, however, it may be found inconvenient to adopt the fly leaf in Form 88. In such cases, as well as in any other case, the Accountant General may at his discretion adopt the simplified fly leaf in Form 89.

posts at the minimum rate should be included in the amount of savings worked out and the number shown in brackets in red ink with S against it

Nota 1—When the increment claimed operates to carry a Government servant over an efficiency bar it should be supported by a declaration from the authority empowered to allow the increment that it has satisfied itself that the Government servant in question is fit to pass the efficiency bar

connected documents being made in doubtful cases only The rate of leave salary, as shown in the statement, should be noted in the audit register and the leave salary subsequently drawn should be audited with reference to this entry

8 The audit check will be to see that the total of black numbers does not exceed the sanctioned scale, and that the total of the black amounts (i.e., the total of the bill and savings) plus the amount held over, less the extra cost which is recorded in red ink, does not exceed the monthly permissible expenditure.

9. It will be noticed from the instructions in paragraph 7 that the amount held over for future payment should be noted in the Audit Register so that subsequent drawals of such amounts may be recorded against these notes. The same procedure will apply to amounts refunded

10 Once a year, a nominal test check for rate of pay only drawn in one month's bill, selected by the Deputy Accountant General, should be undertaken Any errors found in this month's bill must be traced through the bills of the year or years concerned

11 In cases where only one name affecting a particular cadre appears in one bill, e.g., Sub-Assistant Surgeons who draw their pay on separate bills, Inspectors of Excise, etc., the simplest audit amounts practically to a nominal audit and should be conducted in an Audit Register in Form 87

Alterations of pay and allowances will be shown in column 2 as they arise Under the audit month the initials of the auditor are sufficient if the payment is a regular one If it is a broken payment brief notes should be recorded.

12 In the case of large establishment, bills for which are drawn from more than one centre, arrangements should be made to obtain consolidated establishment lists and absentee statements for facility of audit under this scheme

13 As, under this scheme, the accrual of increments will be audited either against a fly leaf or against the duplicate copy of the annual establishment return, a local check of increments, after the check of initial pay, which is most important, will not be necessary

APPENDICES.

[Nos. 13-14]

APPENDIX 13.

Deleted.

APPENDIX 14.

Deleted.

Revenues

NOTE 3 —All the Home Lines carrying passengers to and from India at present quote their fares in sterling

In the few cases in which the fares are quoted in rupees without any reference to sterling, the rupee fares will be converted into sterling at the same rate as is adopted in converting sterling fares into rupees under paragraph 5 below

NOTE 4 —Credit in respect of passage for children under 12 years of age should be at adult rate

The value credited to the Personal Passage Account of an officer for his child can be utilized to meet the cost or part of the cost of more than one passage actually engaged for that child

who issues the passage certificate

2 As the accounts are purely personal, the credit outstanding in the account of each person can only be utilised for the benefit of that person. Whenever any member of an officer's family dies or ceases to be eligible for the benefits under the Passage Regulations, his or her account should be closed by noting the word "Closed" and the reason therefor shown in Form 90. The balance, if any, in the account of a member of an officer's family when it is closed may not be transferred to the account of the officer or of any other member of his family. When the officer himself ceases to be eligible for the passage concessions, the whole set of accounts of that officer and of his family should also be closed after due time has been given for advantage to be taken of the benefit permissible under Regulations 7 and 12. Any credit outstanding in the account lapses.

3 *Procedure for engaging passages* —The application for passage or passages will be made by the officer in Form Civil Account Code 2 B. If the officer is entitled (having due regard to the balance in the account of the person for whom the passage is claimed and to the provisions of Regulation 8) to the cost of the passages applied for, an authority in Form 91 will be issued to the officer. Form 91 will be printed in two foils, of which one should be kept as an office copy. The forms will be machine numbered serially for each year and bound in books of convenient size. As these forms furnish authorities for payment, they should be carefully kept under lock and key in charge of the Superintendent, Gazetted Audit Department.

NOTE 1 —Return passages may be applied for and authorised in the manner indicated above except in cases in which an officer is proceeding on leave, at the end of which he is due to retire or declares his intention to do so, when he is entitled to single passages only.

5 *Payments of cost of passages*—The Steamship Company or the Agent of that Company or the Passenger Agent will present weekly consolidated bills to each Audit Office for payment, showing clearly —

- (1) The name of the Steamship and also of the Agent, if any, through whom the passage was booked
- (2) The names of ports between which the passages are engaged (including the journey by land between port and port, if any, covered by the Steamship Company's ticket)
- (3) Class of accommodation.
- (4) Date of sailing
- (5) Cost of passage, single or return, in sterling for each person separately, *viz*, for the officer, his wife and each child (with names of wife and children and age and sex of each child)
- (6) Amount in sterling, if any, paid by the officer himself as excess over the amounts authorised in Form 91
- (7) Balance claimed in sterling
- (8) Equivalent of (7) above in rupees
- (9) Rate of exchange adopted
- (10) Net amount claimed in rupees.

The rate of exchange at which Sterling fares will be converted into rupees will be 1s 6d the rupee, provided that, if it should ever be found by actual experience that the market rate of exchange exhibits material fluctuations, the Government of India will be prepared, on request, to consider the advisability of reverting to the system of taking the market rate instead of the fixed rate of exchange of 1s 6d

NOTE—In the few cases in which the fares are quoted by a Steamship Company in rupees without any reference to sterling only the rupee amounts may be shown in the weekly bills

6 If a claim presented by the Steamship Company or by the Agent of that Company or by the Passenger Agent is correct and in order, and is supported by the authority in Form 91 and, in the case of Passenger Agent, by the certificates prescribed in Government of India, Finance Department, Circular letter No F 68 C S R 25, dated the 22nd December 1925, as modified by Government of India, Finance Department, letter No F 8 VII C S R 27, dated the 25th May 1927, payment will be made direct to the Company, or to the Agent of the Company or to the Passenger Agent, intimation being at the same time sent to the officer in Form 93. If the officer has left India, the intimation will be sent to him to his Home address, if that be known, or otherwise to him care of the High Commissioner. The actual amount paid to the Steamship Company or to the Agent of that Company or to the Passenger Agent in rupees will be debited to General Revenues (see rule 21 below), while the sterling

exchange will be taken to the deposit head 'Exchange on Remittance Accounts' and will be merged in the net balance under that head which will be dealt with in accordance with Article 347 (ii) of the Account Code

NOTE.—The Remittance Account will show the details of the amounts paid for each person separately distinguishing between payments for passages and payments for railway fares and will also mention in connection with debits on account of payments for passages the name of the Steamship Company and the Agent (if any employed) and of the steamer

10 *Reconciliation of the Personal Passage Accounts with the books*—A Register of Sanctions and Payments will be maintained in Form 95 This register will be opened afresh each year and space should be left at the beginning

No 137

Page 179, Appendix 15, Rule 10—

Insert the words "or in the Personal Passage Accounts" at the end of the first sentence of "Note 1" and substitute the words "similarly noted" for "noted in the register in the remarks column" in the second sentence of that Note

(Audit Code, Vol II, 1st Edn (2nd Rep), No 137, dated the 1st December 1936)

ing circumstances —

back to India the cost of the return ticket or tickets should be recovered unless the Governor General in Council has satisfied that the officer was prevented by circumstances beyond his control from returning to duty and

- (c) when an officer who obtains a return passage from the High Commissioner for a short spell of duty prior to retirement does not actually join duty the entire cost of the return passage or the cost of the journey to India only should be recovered according as the return half of the ticket is or is not used

11 As soon as an authority in Form 91 or a certificate in Form 92 is issued, entries will be made in columns 1 to 3 and 6 to 8 of the register in Form 95 The entry in column 2 will be first the name of the officer and next the names of the members of his family for whom the request is made

If intimation is received direct or through the High Commissioner as to the non utilisation of an authority in Form 91 or cancellation of a passage engaged, the fact shall be clearly noted in the register against the entries concerned and also in the remarks column of the Personal Passage Account

If intimation is received from an officer as to the cancellation of a passage the cost of which has been paid to the Steamship Company or to the Agent of that Company or to a Passenger Agent, the Audit Officer will forthwith apply to the Steamship Company or to the Agent of that company or to the Passenger Agent for a refund and will watch that the amount of refund due is deducted by the Steamship Company or by the Agent of that Company or by the Passenger Agent from their next week's bill

NOTE.—The above procedure will also be followed in cases in which unused halves of return tickets are returned to the Audit Officer

leave, posted to a station other than the station from which he proceeded on leave, and if the cost or a portion of the cost of any sea journey between his old and new stations performed by himself and/or a member of his family was included in the amounts debited to the respective Personal Passage Accounts, such cost (limited to cost at 1st Class B P O rates) or portion thereof will be deducted from the claim for travelling expenses, if admissible under the ordinary travelling allowance rules applicable to him, and credited to the head to which the cost of the original passages was debited. The necessary minus entries should also be made in the Register of Sanctions and Payments and the Personal Passage Accounts of the individuals concerned.

15 Any amount forfeited by the officer, as the result of cancelling a passage in circumstances which entitled the Steamship Company to claim such forfeiture, shall be debited to the Passage Account concerned.

16 At the end of each month the postings in the Personal Passage Accounts pertaining to that month should be extracted on a separate sheet which will be attached at the end of the register. The entries in this sheet will have to be agreed with the corresponding entries in column 9 of the Register of Sanctions and Payments.

17 Deleted

18 Procedure in cases of transfer.—When an officer is temporarily transferred outside his own circle of audit his Personal Passage Accounts will continue to be maintained by his old Audit Officer. But in cases of permanent transfer a copy of his accounts and those of his family should be forwarded to the new Audit Officer along with the last pay certificate.

NOTE 1.—When the cadre of a member of the family is transferred to another Government, an officer of the first station may be asked to sign a letter to the Government by the first. In such a case, the first station may be asked to sign a letter to the Government by the first. In such a case, the first station may be asked to sign a letter to the Government by the first.

NOTE 2.—The Personal Passage Accounts of the family of an officer are maintained by the Accounts Officer of the first station. In such a case, the first station may be asked to sign a letter to the Government by the first.

19 If an authority in Form 91, 92 or 93 has been permanently transferred to another audit circle, the authority has been made a copy of which authority will be sent to the Audit Officer, and the fact that this has been done will be entered in the Register of Sanctions and Payments against the name of the officer concerned. The new Audit Officer will enter in the Register of Sanctions and Payments, indicating in the remarks column, the name of the Audit Officer who actually made the transfer. It is to be noted that the transfer will be made or adjusted as a result of such a transfer, and the new Audit Officer will actually make the transfer. He will only be responsible for necessary action in accordance with the instructions contained in the claims for payment or for appearing in the court in connection with other information received in connection with the transfer of the claim for payment presented by a Steamship Company, or by a Company or by a Passenger Agent is passed on to the next station.

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Collection of payments for services rendered under the Military Department
for those in temporary civil employ a civil Depart-

No. 140.

Page 183, Appendix 15, Note 2 below Rule 22 (2)—

Substitute the following for this Note and "N B" thereunder —

"NOTE 2—The rates of contribution payable to the Defence Department in respect of Military Officers lent to non Military Departments are laid down in Appendix B, Passage Regulations, India, and in Appendix X, Financial Regulations for the Army in India, Part I"

[Audit Code, Vol II, 1st Edn (2nd Rep), No 140, dated the 2nd January 1937]

Governments may be made in accordance with the following rules —

- (a) The Government under which the officer was originally employed will be debited with an amount which is equivalent to the contributions calculated at Rs 50 per month for the period of service (including leave) rendered by the officer to that Government

In the case of an officer who was in service on 1st April 1924, the period of service rendered before that date will be neglected for the purpose of the above calculation

NOTE.—The expression period of service in this clause includes any period of service under another Government in respect of which contribution has been received

- (b) That Government will be credited with an amount representing the cost of passages already taken by the officer while serving under it

If (a) exceeds (b), the difference will be credited by the original Government to the second Government, and, conversely, if (b) exceeds (a), the difference will be debited by the original Government

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NOTE 2—An officer cannot be considered to have been transferred permanently from one Government to another until he is confirmed in a permanent post other than a tenure post under the latter Government

NOTE 3—Chaplains of the Church of Scotland attached to regiments are treated for the purpose of this rule as temporarily lent to the Army Department See also note 2 under rule 18

The cost of passages taken by the officer after the date of transfer will be charged to the second Government

The above procedure will apply *mutatis mutandis* to adjustments between non commercial and commercial Departments within the same Government, and also to adjustments within the Central Accounts between Civil and Military provided that, in accordance with the note under Rule 5 of Appendix 10 A to this Code, the recoveries in these cases should be taken in reduction of expenditure, and not as revenue

sub head to which the passages would have been debited had the officers been in the permanent employ of that Government, and in the books of the lending Government under the receipt head appertaining to the department from which the officer is deputed or where there is no such receipt head under the minor head 'Collection of payments for services rendered' under the major head XXXV—Miscellaneous

No. 140.

Page 183, Appendix 15, Note 2 below Rule 22 (2)—

Substitute the following for this Note and "N B" thereunder —

NOTE 2—The rates of contribution payable to the Defence Department in respect of Military Officers lent to non Military Departments are laid down in Appendix B Passage Regulations, India, and in Appendix X Financial Regulations for the Army in India, Part I.

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The above procedure will apply *mutatis mutandis* to adjustments between non commercial and commercial Departments within the same Government, and also to adjustments within the Central Accounts between Civil and Military provided that, in accordance with the note under Rule 5 of Appendix 10-A to this Code, the recoveries in these cases should be taken in reduction of expenditure, and not as revenue

should be classified broadly with reference to the grounds on which they were sanctioned, and a total figure should be given for each class. A brief explanation of the circumstances leading to the remission should be added in the case of each class.

NOTE 1.—Also the Government may make rules defining remissions and abandonments of revenue for the purpose of this rule and may after consultation with its Public Accounts Committee fix monetary limits below which individual remissions need not be included in the statements.

NOTE 2.—Where the administrative year does not coincide with the financial year the figures of the former may if this prove convenient to the departmental authorities be given in the statements.

NOTE 3.—This rule does not apply to Railways and Indian Posts and Telegraphs Departments, but see also Note to Rule III of Section II B.

SECTION II—RULES FOR THE GUIDANCE OF THE ACCOUNTING AND AUDIT OFFICERS

A—Initial Accounts

I *Receipts*—(a) If a claim be relinquished, it is not to be recorded on the expenditure side as a specific loss.

(b) If, however, money due to Government has actually reached a Government servant and is then embezzled, stolen or lost, even though it may not have reached the treasury and thus have passed into the Government account, it should be brought into the Government account as a receipt and then shewn on the expenditure side by record under a separate head as a loss.

If a claim is wholly or partially met by non-issue of pay or pension and applies the unissued amount to meet the public claim, the resultant should be recorded as a loss, the emoluments due being charged to the pertinent head of a claim. If a claim is wholly or partially met by the Government servant concerned in paying the public claim.

NOTE 2.—The term Government servant used in this rule includes persons who, though not technically borne on a regular Government establishment are duly authorised to receive money on behalf of Government.

II *Buildings, lands, stores and equipment*—Losses or deficiencies need not be recorded under a separate head in the accounts, though they should be written off any value or commercial account that may be maintained. If any transactions under these categories are recorded under a suspense head in the Government accounts, losses or deficiencies relating thereto must be written off the suspense heads also.

III *Cash in hand, whether in treasuries or as imprest with Government servants*—All losses or deficiencies should be recorded under separate heads in the accounts.

NOTE 1.—The acceptance of counterfeit coins or notes is regarded as a loss of cash.

NOTE 2.—Any recovery made in the course of the year in which the loss is recorded shall be shown by deduction from the head under which the loss is recorded. Any recovery made in the course of the year are closed shall be shown as an item of recovery.

IV *Irregular or unusual payments* should be recorded in the accounts with general reference to the ordinary rules of classification according to the nature of the expenditure, for example, an overpayment of wages should be debited to the head "Pay". Similarly, an excess payment of wages should be debited to the work for which the excess was paid.

FORMS.

FORM I.

(See Art 28)

Office of the Accountant General

Report of intentions of gazetted officers to proceed on leave

Period

Name	Rank	Where em- ployed	Nature of leave required	Period of leave required	From what date	Amount of leave due	DATE OF LAST RETURN FROM		REMARKS
							Leave on average pay not exceeding four months	Other leave	
1	2	3	4	5	6	7	8	9	10

Note — Names of officers who require leave exceeding four months should be shown first and those of officers requiring shorter periods of leave shown below

}

FORMS.

[No. 1-B.

FORM 1-B.—*contd.*

Third page. Remarks recorded by Superior officers.

Particular kind or class of work on which the	Attendance whether	Trustworthiness, zeal, business	Special aptitude for any particular Departments, any special	Fitness to	Fitness for
---	--------------------	---------------------------------	--	------------	-------------

No. 117.

Page 193—

Insert the following as a new form A. T. C. 1-C:—

“A. T. C. 1-C.

FORM 1-C.

(See Article 85, Audit Code, Vol. I.)

Annual indent for cheques, Civil R. T. R. and Supply Bills.

Description.	Stock on the 1st of the month in which the indent is to be prepared i.e. on				Consumption during the 12 months preceding the date given in col. 2.				Quantity required for one year plus stocks required to make up the deficiency in 3 months, reserves.				Remarks.
1	Books of			Duplicates of Books of —forms.	Books of			Duplicates of Books of —forms.	Books of			Duplicates of Books of —forms.	14
	100 Forms	50 Forms	25 Forms		100 Forms	50 Forms	25 Forms		100 Forms	50 Forms	25 Forms		
	2	3	4	5	6	7	8	9	10	11	12	13	

1. Mode of despatch and the full address to which the consignment is to be booked.

2. If any part supply is urgently required to be sent in advance, it should be clearly stated here with reasons.

Forwarded to the Deputy Controller of Stamps, Central Stamp Store, Nasik Road.

Name of place
Date

Signature and designation of the officer.

only. Remittance of 25 forms only. and are available

FORM 2 A

[See Art 88]

A. T. C.-2-A.

Statement of expenditure of the office of the _____ for the month
of _____ relating to office budget

Year	Unit of appropriation	(Modified) Allot ment	Expenditure	Amount to nearest rupees	Remarks or explanation of any important variations
	Pay of Establishment		{ Progressive propor tion Progressive Actuals		
	Allowances, honoraria etc		{ Progressive propor tion Progressive Actuals		
	Supplies and services and Contingencies		{ Progressive Propor tion Progressive Actuals		
	Deduct —Establishment charges recovered from other Govern ments, Depart- ments etc		{ Progressive propor tion Progressive Actuals		
	Establishment charges paid to other Govern ments, Departments etc		{ Progressive propor tion Progressive Actuals		
	Net Total		{ Progressive propor tion Progressive Actuals		

A.T.C.-5-A.

FORM 5-A.

[See Art. 203-B.]

NOTE.—Separate lists of slips are sent for separate departments and for receipts and payments.

Register of slips issued by.....

Section intimating adjustment under.....

Departmental Adjusting Account during the month of.....

No. and date of suspense slips. 1	Amount. 2	Date of delivery to the section concerned for adjustment. 3	Month's accounts in which adjusted (to be filled in by the readjusting section). 4

Dated _____ 19__

Superintendent,
Section

Certified that all these suspense slips have been duly adjusted in the accounts as indicated in column 4 above.

Superintendent
Section

FORM No. ^{S.}~~6-A~~.

~~Contingent Audit Register.~~

Art. 221.]

Servants' Pay and Allowances.

(To be printed on royal paper)

Major	Head of account
Minor	" "
D tailed	" "
Voted	
<u>Non-voted</u>	

SERVICE

AUDIT No

[illegible][illegible]

Substitute the following for THIS FORM :—

FORM 8-A.
(See Art. 230.)

OFFICE OF THE

No.....the.....

is informed that under order No.....dated.....
(Gazette page.....) he is entitled to draw pay and allowances at the
monthly rates shown below from the dates specified :—

DETAILS OF CALCULATION.

	From	From	From	From
Substantive pay.....				
Officiating pay.....				
Overseas pay.....				
Special pay.....				
.....				
.....				
.....				
Total				

The scale of pay is.....
Increment accrues on.....every year and, in
the absence of instructions to the contrary, this may be drawn till the stage*
.....is reached.

(Signature).....

(Designation).....

NOTE 1.—It is particularly requested that this slip may be attached to the first pay
bill drawn at these rates and that No.... may be entered as the audit number at the
top of every pay bill.

NOTE 2.—Deductions of fund subscriptions and recoveries of Government dues as noted
in the last pay certificate should be effected unless otherwise stated.

* Here state the stage at which a pause or efficiency bar operates.

No.....

Copy forwarded to the Treasury Officer.....for
information. He should insert the details of pay given above in any last-
pay certificate issued by him in favour of this Government servant.

(Signature).....

(Designation).....

No.....

Copy forwarded to the Rent Officer
Executive Engineer for information.
Unit Accountant

(Signature).....

(Designation).....

FORMS.

[Nos. 8-C & 8-D.]

A. T. C. 8-C.

FORM 8 C

[See Art 241 B.]

(To be printed on open foolscap)

Consolidated monthly statement of sterling overseas pay for officers of the
for the month of 19

Name	Particular of post held.	Month or period for which claim is preferred	Amount claimed		Head of Account (Service)
			At £	£	

The name and address of the nominee, if a payment is required to be made should be furnished separately in the case of a new officer and whenever payment is desired to be made to a new nominee

FORM 8 D.

[See Art 244-C.]

(To be printed on foolscap folio)

Intimation of change in the $\frac{\text{monthly rate}}{\text{incidence}}$ of Sterling Overseas pay —

Name of Officer	Service or Department	Serial No of the consolidated statement for the month of	Date of change		Reason for change.	Head to be debited	Address of Banker
			Old rate	New rate			
			£	£	.		

No.

Forwarded to the Chief Accounting Officer to the High Commissioner for India, London, in advance of the monthly statement for favour of requisite action

Signature.

Designation

for information,

Signature

Designation.

Copy forwarded to Mr.

FORM 10

[See Art. 264]

Register of Leave Salary

Certificate.

4—STATEMENT OF FURTHER PARTICULARS REQUIRED IN THE CASE OF MILITARY OFFICERS IN CIVIL EMPLOY		12		13		14		15		16		17		18		19		20		21		22		23		24		25		26		27		28		29		30		31		32		33		34		35		36		37		38		39		40		41		42		43		44		45		46		47		48		49		50		51		52		53		54		55		56		57		58		59		60		61		62		63		64		65		66		67		68		69		70		71		72		73		74		75		76		77		78		79		80		81		82		83		84		85		86		87		88		89		90		91		92		93		94		95		96		97		98		99		100																					
1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16		17		18		19		20		21		22		23		24		25		26		27		28		29		30		31		32		33		34		35		36		37		38		39		40		41		42		43		44		45		46		47		48		49		50		51		52		53		54		55		56		57		58		59		60		61		62		63		64		65		66		67		68		69		70		71		72		73		74		75		76		77		78		79		80		81		82		83		84		85		86		87		88		89		90		91		92		93		94		95		96		97		98		99		100	

No. 49.

Page 211, Form 10—

In the column headed "Period for and terms on leave" *substitute*
 † for † and "28 months" for "28 months,"

[Audit Code, Vol II, 1st Edn (2nd Rep) No 49, dated the 2nd December 1936.]

Norm.—The numbers put over some of the columns correspond to those given in F. R. Form No 2.

5/49

FORM 10
[See Art. 264]
Register of Leave Salary Certificate.

No.		Date	In whose	Govt.	Substar	Official	Nature and	Y	M.	D.	(1) If the leave granted is less than 22 months, extended so as to bring the total period of absence from duty to 22 months or more, an amendment to the original leave salary certificate should be issued at once.	(2) Date of entry under Civil Leave Rules (3) Military Rules (4) Earned in respect of service under Civil Rules (5) Earned in respect of service under Military Rules (6) Date of being struck off duty.	(7) Deductions to be made (8) Initials of Accountant General (9) How finally disposed of	REMARKS
Date		In whose	Govt.	Substar	Official	Nature and	Y	M.	D.					
1. Statement of Present Leave:														
2. Statement of Present Leave:														
3. Statement of Present Leave:														
4. Statement of Present Leave:														
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100. Statement of Present Leave:														

No. 49.

Page 211, Form 10—

In the column headed "Period for and terms on . . . leave" substitute
 † for ‡ and "28 months" for "28 months,"

† Audit Code, Vol II, 1st Edn (2nd Rep) No 49, dated the 2nd December 1935

Norm.—The numbers put over some of the columns correspond to those given in F. B. Form No 2.

FORM 11

[See Art 267]

HISTORY OF SERVICES

A B, B A, Oxon.—Joined the service 25th October 1909, arrived 20th November 1909 Born 11th October 1884.

Station	Substantive post.	Date.	Officiating appointment.	Date.
Lahore	A C 3rd grade	20th November 1909		
Amritsar	Ditto	16th May 1910		
Kulu	Ditto	21st November 1910		
P D Khan	Ditto	1st May 1911		
Jhelum	Ditto	9th September 1911		
Mianwali	Ditto	16th February 1912		
<i>Privilege leave 2 months 30 days from 9th September 1912 to 18th December 1912</i>				
Lahore	A C 3rd grade	2nd January 1913		
Dalhousie	Ditto	31st March 1913		
Narpur	Ditto	12th November 1913		
Ambala	Ditto	6th December 1913		
Lahore	Ditto	2nd January 1914		
<i>Deputed to assist the officer on special duty in his enquiries in connection with the clerical establishment of officers at headquarters from 16th January 1914</i>				
Gurdaspur	A C 3rd grade	2nd April 1914		
Dalhousie	Ditto	8th April 1914		

FORMS.

[No. 11]

FORM 11—*contd.*

[See Art. 267.]

HISTORY OF SERVICES.

A. B., B.A., OXON.—Joined the service 25th October 1909; arrived 29th November 1909. Born 11th October 1884.

Station.	Substantive post.	Date.	Officiating appointment.	Date.
Raipur ..	A. C., 3rd grade	..		
Simla ..	Ditto	6th December 1914 ..		
Do. ..	Ditto	..		
Do. ..	Under Secy. to G. P.	..	Under Secy. to G. P. ..	14th September 1915.
..	..	..	Ditto sub. pro. tem	14th October 1915.
Simla ..	Under Secy. to G. P.	14th January 1916 ..	..
..	..	Privilege leave 42 days from 15th May 1916.	..	
..	
..	..	20th June 1916 ..	..
Ambala ..	A. C., 3rd grade	..	..
Dalhi ..	Do. Secy., Municipal Committee	14th February 1918 ..	..
Do. ..	Ditto	21st March 1918 ..	A. C., 2nd grade, sub. pro tem.	
Do. ..	Ditto	..	Ditto.	
Do. ..	Ditto	..	A. C., 1st grade, sub. pro tem.	
Do. ..	Ditto	..	A. C., 2nd grade, sub. pro tem.	
Do. ..	Ditto	..	Ditto, D. C. in addition	
Do. ..	A. C., Time scale do.	11th October 1919 ..	A. C., 2nd grade, sub. pro tem.	31st July 1918.
..	..	1st December 1919 ..	..	19th December 1918.
..	..	..	..	25th September 1919.

FORMS.

NOTE.—If the Local Government Station.

Scale Register of Class I officers of the Indian Audit Department. Number of posts (12).

Present on duty in	April.		May.		June.		July.		August.		September.		October.		November.		December.		January.		February.		March.	
	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.	Whole month.	Part of month.
Audit No.																								
Names of incumbents.																								
Permanent.																								
1-A ..	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
2-B ..																								
3-C ..																								
4-D ..																								
5-E ..																								
6-F ..																								
7-G ..																								
8-H ..																								
9-J ..																								
10-K ..																								
11-L ..																								
12-M ..																								
Acting.																								
P.																								
Q.																								
Total ..	10	12	10	12	10	12	10	12	10	12	10	12	10	12	10	12	10	12	10	12	10	12	10	12

FORMS.

Note.—The numbers in column 3 for each month connect together the periods in column 2 which form parts of the same chain. The highest number in it shows the number of posts accounted for by the broken periods. A column for Remarks should be inserted at the end of each monthly column.

FORMS 13-~~14~~.

[See Art. 279.]

Statement of changes amongst Gazetted Government Servants belonging to the
 _____ under the audit of the _____, during the month of _____ 19 .

No. 53.

Page 218—

(1) For the words " Forms 13-14 " at the top of this page substitute " Form
 13 ".

(2) Insert the letters and figure " A. T. C. 13 " at the left hand top corner.

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 53, dated the 2nd December 1935.]

--	--	--	--	--	--

FORM 14.

Deleted.

Major head _____
 Minor head _____
 Sub-head _____
 Primary unit of appropriation _____
 Voted. _____
 Non-voted. _____

[See Art. 291.]
(To be printed on one side.)

[See Art. 291.]
(To be printed on open royal.)

STATEMENT AUDIT REGISTER.
Collector of for the four years commencing April 1, 19

This form shows only the upper quarter of the pages.

A. T. C.-17.

FORM 17.

[See Art. 304.]

(To be printed on foolscap longways.)

Major head_____

Minor head_____

Sub-head_____

Primary unit of appropriation_____

Voted.

Non-voted.

Travelling allowance Audit Register of _____

for the year 19.

FORMS.

Date of payment.	No. of voucher.	Serial No. of bill.	Name of Drawing Officer.	Date of journey.	Object of journey.	Amount of Bill.	Admission.		REMARKS.
							Date.	Initials.	
	1					Rs. a.			

The register should be made a personal register for the whole province, similar to that maintained for Gazetted Officers' pay, a separate page being opened for each Gazetted Government servant who may draw travelling allowance.
When bills are drawn from a treasury, the name of the treasury should be entered in the Col. "No. of voucher."

FORM 18.

[See Art. 315.]

(To be printed on open foolscap.)

District-

Major head-

Minor head-

Sub-head—

Primary unit of appropriation—

Voted.

Non-voted.

Additions and alterations with reference to orders.

for 19-61-

Contingent Audit Register of

Appropriation R.

[illegible]

No. 19-A]

FORMS.

A. T. C.-19-A.

FORM 19-A.

[Sec Art. 321-A.]

Register of bills for Articles supplied for the public service direct by firms in the United Kingdom.

Serial No.	Name of de- partment receiving supplies and number and date of letter forwarding bills.	Full name and address of supplier.	Number and date of supplier's bill or invoice.	Brief parti- culars of articles supplied.	PARTICULARS OF DRAFT.			Classifica- tion of charge.	Number and date of letter of authority issued to supplying firm.	Audit Section concerned.	Initials of Gazetted Officer.	REMARKS.
					Amount in Sterling.	Cost in Rupees.						
					£ s. d.	Rs. a. p.						
1	2	3	4	5	6	7	8	9	10	11	12	

Right side.

Year and month.	Voucher No.	Amount.	REMARKS.	Year and month.	Voucher No.	Amount.	RE- MARKS.
19 ..				19 ..			
April ..				April ..			
May ..				May ..			
June ..				June ..			
July ..				July ..			
August ..				August			
September				September			
October				October			
November				November			
December				December			
January				January			
February				February			
March ..				March ..			
19 ..				19 ..			
April ..				April ..			
May ..				May ..			
June ..				June ..			
July ..				July ..			
August ..				August			
September				September			
October				October			
November				November			
December				December			
January				January			
February				February			
March ..				March ..			

Particular of bills, invoices, etc.

[illegible]

No. 19-F]

FORMS.

A. T. C. 19-F.

FORM 19-F.

[See Art. 321-A.]

(Counter Foil.)

Office of the
datedNo. 10
ToSir,
Gentlemen,

I have the honour to inform you that the High Commissioner for India (Accounts Department), India House, Aldwych, W. C. 2 is being requested to pay you the sum of £ (.....) in respect of your invoiced detailed overleaf bills and to request that you will kindly apply to him for payment, supporting your application with this intimation in original.

I have the honour to be,

Sir,

Gentlemen,

Your most obedient servant,
Signature.....

Designation

No.....dated.....19.

Copy forwarded to.....with reference to his letter No.....dated..... and with the request that a sum of Rs..... (.....) may be added to the expenditure of his office under the head.....

Signature.....

Designation.....

(Second Foil.)

Office of the
datedNo. 10
ToSir,
Gentlemen,

I have the honour to inform you that the High Commissioner for India (Accounts Department), India House, Aldwych, W. C. 2 is being requested to pay you the sum of £ (.....) in respect of your invoiced detailed overleaf bills and to request that you will kindly apply to him for payment, supporting your application with this intimation in original.

I have the honour to be,

Sir,

Gentlemen,

Your most obedient servant,
Signature.....

Designation

No.....dated.....19.

Copy forwarded to.....with reference to his letter No.....dated..... and with the request that a sum of Rs..... (.....) may be added to the expenditure of his office under the head.....

Signature.....

Designation.....

(First Foil.)

Office of the
datedNo. 10
ToSir,
Gentlemen,

I have the honour to inform you that the High Commissioner for India (Accounts Department), India House, Aldwych, W. C. 2 is being requested to pay you the sum of £ (.....) in respect of your invoiced detailed overleaf bills and to request that you will kindly apply to him for payment, supporting your application with this intimation in original.

I have the honour to be,

Sir,

Gentlemen,

Your most obedient servant,
Signature.....

Designation

A. T. C.-20.

FORM 20.

[Sec Art. 331 (a).]

(To be printed on open foolscap, 5 lines to page.)

5/15

Register of Pension Payment Orders issued for pensions chargeable to

No. of P. P. O.	Particulars of orders of sanctioning authority (including register No. on record file).	Date of P. P. O. and initials of G. O.	Name.	Designation of Last Employment and Office and amount of Last Pay. (To be filled in in the case of superannuation pensions only).	*Monthly Amount.	Where payable.	REMARKS.
1	2	3	4	5	6	7	8
<p style="text-align: center;">No. 149.</p> <p><i>Page 236, Form 20—</i> <i>Substitute the following for the words " (To be printed on open foolscap, lines to page) " :—</i> <i>" (To be printed on foolscap,</i> <i>Machine made, Blue Laid,</i> <i>Lancashire Ledger, D'cap,</i> <i>30 lbs. E. L., 8 lines to page) " .</i> <i>[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 149, dated the 1st February 1937.]</i></p>							
<p style="text-align: right;">i.e., date of issue of duplicate with initials of officer signing, or cancellation of order (date and cause).</p>							

* NOTE.—If the pension is debitable to several Governments, specify in this column the amount debitable to each Government separately.

Nos. 25-26]

FORMS.

A. T. C.-25.

FORM 25.

[See Art. 345.]

Last Pay certificate of pensions transferred to London for Payment.

No.

1. Name of the Pensioner.
2. Post held by him prior to retirement.
3. Date of birth (if available).
4. Rate of pension.
5. Date up to which paid in India.
6. Date from which payment is to be made in England.
7. Type of pension.
8. Conditions of grant.
9. Date of commencement of pension.
10. Date of sanction.
11. How charged in India.
12. How chargeable in the United Kingdom. [Art. 190 (1) and (2) (a) and (c) and 190-A. I (c), Audit Code.]
13. Amount commuted by the pensioner.
14. Amount commuted by employing Government [Art. 190 (3) Audit Code.]
15. Date of leaving India.
16. Total period of Military service (in years, months and days).
17. Date of commencement and end of each period of military service.
18. Governments under which service has been rendered in order of employment.

Deductions to be made, if any.

N.B.—This certificate must be produced to the Office of the High Commissioner for India before pension can be issued.

Place

Signature.

Date

Designation.

FORM 26.

Deleted.

[See Art. 361.]

(To be printed on Foolscap)

5/5/5

Number Book of orders for Refund of Lapsed Deposits.

Date.	Serial No.	Person to whom re- fund is made.	Amount.	Voucher No. and date of payment.	Initials of Superin- tendent.	Remarks.
<p align="center">No. 150.</p> <p><i>Page 248, Form 30—</i></p> <p><i>Insert the following at the end of the words "To be printed on fools- cap," :—</i></p> <p align="center">" Machine made, Blue Laid, Lancashire Ledger, D'cap, 30 lbs. E. L." [Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 150, dated the 1st February 1937.]</p>						

[illegible]

Broad sheet of Local Bills

[illegible]

A. T. C. 33, Part A.
Form 33, Part A.
(Left side.)

(Right side.)

FORMS.

District.	Year of issue.	Issues.		March Final.	Grand Total.	District.	Year of issue.	PAYMENTS.		March Final.	Grand Total.	Balance on 31st March.	REMARKS.
		Monthly columns from April to March.	Total Issues.					Monthly columns from April to March.	Total Payments.				
Grand Total ..													
Total as in consolidated Abstract ..													
Difference ..													

(Right side, FORMS.

Nos. 36-A & 37]

A. T. C.-36-A.

FORMS.

FORM

[See Art.

(To be printed on

BROADSHEET OF REVENUE

Debit

Districts.	Opening Balance.	April. Oct.	May. Nov.	June. Dec.	July. Jan.	Aug. Feb.	Sept. March.	March Final.	Total Advance.	GRAND TOTAL.
GRAND TOTAL										
INITIALS OF BOOK SUPERIN- TENDENT.										

Certified that the balances shown above have been agreed with the balances shown in the \pm memo. and with

A. T. C.-37.

FORM

[See Art.

(Full size to be

Register of Permanent Advances in

Serial Number.	Sanctioning order.	Office for which sanctioned.

No. 38]

FORMS.

A. T. C.-38.

FORM 38.

[See Art. 428.]

Register of Government servants lent or transferred to Foreign service.

No.

Name

Date of birth

1. Official designation.†	From—From—From—From
2. Head of account to which pay was debitable before transfer. Voted. Non-voted.	
3. No. and date of order with the name of the Government sanctioning transfer.	
4. To whom lent.	
5. When lent.	
6. Number of years of service completed on..... for the purpose of determining the rate of pension contribution under G. I., F. D. Resolution No. F-SI-R. 1-24, dated 11th February, 1929.	
7. Monthly rate of sanctioned pay in Foreign service under Fundamental Rules.	
8. Monthly rate of contribution under Fundamental Rules for leave salary.	
9. Scale of pay of the post in Government service held substantively by the officer.	
10. Monthly rate of contribution for— (a) pension under Fundamental Rules, (b) passage under Passage (Leo Commission) Rules, (c) Government's liability under rule 11 (1) of the Rules of the Indian Civil Service (Non-European Members) Provident Fund.	
11. Where the contributions are to be recovered.	
12. Whether creditable to Central or provincial.	

Notes.—Leave.

No. and date of order.	Kind of leave.	Rules under which granted, F. R. or C. S. R.	PERIOD OF LEAVE.	
			From	To

Notes.—Penal Interest.

Amount of interest due.	No. and date of reference.	Amount recovered.	Date of recovery.	Amount of interest due.	No. and date of reference.	Amount recovered.	Date of recovery.	Amount of interest due.	No. and date of reference.	Amount recovered.	Date of recovery.

Other Notes.

†That is, of the post held substantively before his transfer. In the case of a non-gazetted Government servant the Superintendent should have the fact of the transfer to Foreign Service distinctly noted in the last Annual Book of Establishment.

No. 39]

A. T. C.-39.

FORMS.

FORM

[Soa

Broadsheet of Contributions towards Pension [See

TREA

[illegible]

FORM 39-B.

[See Art. 414.]

Register and Broadsheet of Advances for

19 -19

FORMS.

1	2	3	4	5	6	7	8	9	10	11	12 to 22	23	24	25	26
Serial No.	AUTHOR- ITY SANCTION- ING THE ADVANCE	Name and Desig- nation of Officer.	Amount sanc- tioned.	Amount and date of instal- ment.	Treasury of Payment.	No. and date of Payment Voucher.	Amount paid.	Outstanding balance on 1st April.	RECOVERIES IN THE 'MONTH OF				Total recoveries (columns 10 to 23).	Balance on 31st March.	No. and date of letter acknowledging the balance on 31st March.
	No.								Date.	April.	May	And so on.				March Supple- mentary.

A. T. C.-39-B.

FORM 39-B.

[See Art. 414.]

Register and Broadsheet of Advances for 19 -19

1	2	3	4	5	6	7	8	9	10	11	12 to 22	23	24	25	26
Serial No.	AUTHORITY SANCTIONING THE ADVANCE	Name and Designation of Officer.	Amount sanctioned.	Amount and date of instalment.	Treasury of Payment.	No. and date of Payment Voucher.	Amount paid.	Outstanding balance on 1st April.	RECOVERIES IN THE MONTH OF				Total recoveries (columns 10 to 23).	Balance on 31st March.	No. and date of letter acknowledging the balance on 31st March.
	April.								May	And so on.	March Supply-Mentary.				

FORM 40.

[See Art. 434.]

Register and Broadsheet of Special Recoveries for the Year

Serial Number.	From whom recoverable.	On what account Number, date and substance of Orders.	RECOVERIES DUE.			Number and date of instalments.	Treasury at which to be recovered.	AMOUNT RECOVERED.			Balance due at the end of the year.	REMARKS.
			Balance due from last year.	Amount due for the current year.	Total due for the current year.			Fourteen monthly columns April to March supplementary.	Total.			
										Rs.			a.	p.	Rs.	a.	p.
		Total ..										
		Departmental										
		Consolidated										
		Abstract.										
		Total										
		Difference										

(1) The progressive totals or the amount outstanding against each item should be entered

coveries

(1) The progressive totals or the amount outstanding against each item should be entered every month in red ink under the figures for re-coveries.

(2) The Accountant General may dispense with the figures in the Departmental Consolidated Statement of Accounts, if it is possible to effect it.

Nos. 43—45]

FORMS.

FORM 43.

Deleted.

FORM 44.

Deleted.

FORM 45.

Deleted.

FORM 47.
[See Art. 449.]

A. T. C.-47.

List of Subscriptions to the Bengal and Madras Service Family Pension Fund realised in the Treasuries in the month 19 .

List of Subscriptions to the Bengal and Assam					19 .				
Name of Treasury or Department.	Name of Subscriber.	Period of Pay Bill.	Amount of Subscription.			FOR USE IN THE OFFICE OF THE ACCOUNTANT GENERAL, CENTRAL REVENUES.			REMARKS.
			Rs.	a.	p.	Lodger folio No.	Widow's branch.	Son's branch.	
Add—Amount credited by other Departments ..									
Transfer entries ..									
Grand Total ..									
Account with Central Revenues									

as detailed below, has been duly credited in my Exchange Account with Central Revenues

I certify that the above total viz., Rs. 19 .		Rs.	a.	p.
Cash	..	..
		
Transfers	..	..
		
Total		..		

Accountant General.

No.
Forwarded to the Accountant General, Central Revenues.
19 .
Dated

FORM 49.

[See Art. 456, Annex A. Rule B.]

(To be printed on full sheet, Imperial.)

Broadsheet of the Forest Officers' Provident Fund for the year_____.

No. of Account.	Ledger. Folio.	Balance at commence- ment of year.	RECEIPTS IN THE		Interest for the year.	Total of receipts and opening balance.	WITHDRAWALS IN THE		Closing balance.	Total of withdraw- als and closing balance.	REMAINS.
			MONTH OF	Twelve money columns for the twelve months and two money columns for March Final and March Supple- mentary.			MONTH OF	Twelve money columns for the twelve months and two money columns for March Final and March Supple- mentary.			

Total as per Broadsheet.
Total as per Detail Book.
Initials of Superintendent, Book.
Difference.
Initials of G. O.

FORM 51.

[See Art. 456, Annex A, Rule II.]

(To be printed on foolscap paper.)

FOREST OFFICERS' PROVIDENT FUND.

Deposit Account for the year ending 31st March 19 .

NUMBER.	NAME.			OFFICIAL DESIGNATION.	
Month.	Date of deposit.	Deposit.	Withdrawal.	Monthly balance on which interest is calculated.	Interest.
	Balance from 19 . . .				
April 10 . . .					
May . . .					
June . . .					
July . . .					
August . . .					
September . . .					
October . . .					
November . . .					
December . . .					
January 10 . . .					
February . . .					
March . . .					
TOTAL . . .					
Balance from last year, including interest				Forwarded to the depositor as directed in paragraph xii of the Rules of the Fund.	
Deposit as above					
Interest for 19				The 19 . . .	
Total				Accountant General.	
Deduct—					
Withdrawals as above					
Balance on 31st March 19					

A. T. C. 51-F.

FORM 51-F.

[See Art. 477, Rule 1 (a).]

The forms will be printed with the first column containing numbers 01 to 99 and 00, the digits for hundred and thousand being left to be entered in manuscript at the top and bottom of the column by the clerk using it.

(To be printed on open foolscap.)

TOKEN REGISTER.

—19—

Token No.	1st.	2nd.	3rd.	4th.	5th.	6th.	7th.	8th.	9th.	10th.	11th.	12th.	13th.	14th.	15th.	16th.	17th.	18th.	19th.	20th.	21st.	22nd.	23rd.	24th.	25th.
1																									
2																									
3																									
4																									
5																									
6																									
7																									
8																									
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18																									
19																									
20																									
21																									
22																									
23																									
24																									
25																									

EXPLANATION.—Against the number of the token issued, enter in the column of the "Date" on which it is issued the first letter of the Audit Section to which the bill has been sent and the number of the major head of charge (e.g., G 2 for a General Administration bill sent to G. A. D.). Against all tokens received back enter the letter "R." (i.e. Redeemed) in the column of the "Date" on which they were redeemed.

No. 51-G.]

FORMS.

A. T. C.-51-G.

FORM 51-G.

[See Art. 477, Rule 1 (c).]

(To be printed on open foolscap, both sides.)

Token Census Register.

Month of			19
01	26	51	76
02	27	52	77
03	28	53	78
04	29	54	79
05	30	55	80
06	31	56	81
07	32	57	82
08	33	58	83
09	34	59	84
10	35	60	85
11	36	61	86
12	37	62	87
13	38	63	88
14	39	64	89
15	40	65	90
16	41	66	91
17	42	67	92
18	43	68	93
19	44	69	94
20	45	70	95
21	46	71	96
22	47	72	97
23	48	73	98
24	49	74	99
25	50	75	00

NOTE.—The digit for hundred and thousand should be entered in manuscript at the top and bottom of each column, to indicate the numbers of tokens above 100 onwards.

Nos. 53-A & 53-B]

FORMS.

A.T.C.-53-A.

FORM 53-A.

[See Art. 483.]

(To be printed on half foolscap.)

MEMORANDUM.

_____, dated _____ 19 .

Cheque No. _____ drawn for cash $\frac{\text{paid up to} \dots \text{o'clock}}{\text{in advance}}$

Rupees _____

Rs. _____

Assistant Accountant General.

A.T.C.-53-B.

FORM 53-B:

[See Art. 487.]

(To be printed in half foolscap.)

MEMORANDUM.

Pre-audit $\frac{\text{cash}}{\text{cheque}}$ payments

Amount of Vouchers paid at _____ o'clock Rs. _____

_____ Vouchers for Rs. _____ sent already,

_____ Vouchers for Rs. _____ sent herewith.

*Assistant Accountant General,**In charge, Presidency Pay Department.*

_____ 19 .

Agreed _____

A. A. O.A. A. G.D. A.G.

No. 55-A]

FORMS.

~~A.T.C. 55-A.~~

FORM 55-A.

[See Art. 491.]

DAILY CASH MEMORANDUM OF PRE-AUDIT PAYMENTS.

.....(Date).

Total No. of vouchers.	Departments.	NET PAYMENTS.			REMARKS.
		Cash.	Cheque.	Total.	

No. 55-A]

FORMS.

~~A.T.C. 55-A~~

FORM 55-A.

[See Art. 491.]

DAILY CASH MEMORANDUM OF PRE-AUDIT PAYMENTS.

.....(Date).

Total No. of vouchers.	Departments.	NET PAYMENTS.			REMARKS.
		Cash.	Cheque.	Total.	

FORM 59.

[See Art. 506.]

for the month of 19 .

(RECEIPTS.) Classified Abstract of Small Coin Dépôts in

Name of Dépôt.	Small Coin Dépôt Remittances.		Mint Remittances. (a)		Foreign Remittances.		Account between. (b)		Rs. a. p.		Rs. a. p.		TOTAL RECEIPTS.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
TOTAL RECEIPTS ..														
Small Silver Balance decreased ..														
Nickel Balance decreased ..														
Bronze and Copper Balance decreased ..														
GRAND TOTAL ..														

(a) For Bombay and Central Revenues accounts only.

(b) This column is intended to exhibit the debits and credits on account of deficiencies in remittances from and to Small Coin Dépôts in another province.

FORAI CO.

[See Arts. 507 and 678.]

61.

for the month of

Statement of Disbursers' Accounts

Office or District.

REMARKS.

Initials

TOTAL.

Closing
Balance.

Disburse-
ments
during
the month.

Total.

Receipts
bring the
month.

Opening
Balance.

The names of all accounting Treasuries should here be printed in the order followed in the Cash Balance Report and other detailed returns.

TOTAL ..

Departmental adjusting account ..

(There will be a separate line for each detailed head under this local ledger head).

TOTAL ..

Departmental Accounts in Detail ..

Local Remittances in Transit ..

..

EXCHANGE ACCOUNT ABSTRACT.
CT.

TRANSFERS

GRAND TOTAL ..

FORM

[See

Works Audit

DIVI

PART I.—SANCTIONS

Minor Head

Major Head

[illegible]

* To the nearest rupee.

FORM 61—*contd.*
PART II.—SANCTIONS TO FIXED CHARGES.

FORMS.

[illegible]

* Name of the month for which wages have been earned. To facilitate audit, when a sanction is noted, a line should be drawn through the spaces for all the months prior and subsequent to the period covered by the sanction.

† Entries should be made briefly, e.g., Voucher 24 for July will be entered as 24-7.

‡ Amounts paid should be entered in black ink, and unpaid amounts or fines in red ink, the entries for fines being distinguished by the letter F. Subsequent payments of unpaid amounts should be entered underneath in black ink, it being seen that they do not exceed the amounts available, as entered in red ink. Claims for arrears not included in the original claims for the month concerned should ordinarily not be admitted without full explanation of the circumstances under which they were omitted.

A. T. C. 62.

FORM 62.

[See Article 536.]

Register of Land Charges for the year

Province.

PARTICULARS OF AWARD.					COMPLETION OF AWARD STATEMENT.				*Amount of abatement of Land Revenue per annum.		
OFFICER BY WHOM ISSUED.		No.	Date.	Area of land taken up.	Amount.	Work for which taken up.	Amount passed, No. and month of voucher.	WHEN SENT TO CHIEF REVENUE AUTHORITY.			
Name and designation of the officer making the award.	Amount payable to individual payees.							No.		Date.	
1	2	3	4	5	6	7	8	9	10	11	12
											Rs.

No. 151.

Page 312, Form 62—

Insert the following above the heading of this form :—

“ (To be printed on foolscap,

Machine made, Blue Laid,

Lancashire Ledger, D'cap, 30 lbs. E. L.”

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 151, dated the 1st February, 1937.]

* This column should be filled in only in the case of Irrigation, Navigation, Drainage and Embankment works.
 NOTE.—The details of amounts entered in column 2 should work up to the total shown in column 6.

A. T. C. 62.

FORM 62.

[See Article 586.]

Register of Land Charges for the year

Province.

PARTICULARS OF AWARD.					COMPLETION OF AWARD STATEMENT.				* Amount of abatement of Land Revenue per annum.		
OFFICER BY WHOM ISSUED.		No.	Date.	Area of land taken up.	Amount.	Work for which taken up.	Amount passed. No. and month of voucher.	WHEN SENT TO CHIEF REVENUE AUTHORITY.			
Name and designation of the officer making the award.	Amount payable to individual payees.							No.		Date.	Designation of Chief Revenue Authority.
1	2	3	4	5	6	7	8	9	10	11	12
Rs.											

No. 151.

Page 312, Form 62—

Insert the following above the heading of this form :—

" (To be printed on foolscap,
Machine made, Blue Laid,
Lancashire Ledger, D'cap, 30 lbs. E. L."
[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 151, dated the 1st February, 1937.]

* This column should be filled in only in the case of Irrigation, Navigation, Drainage and Embankment works.
NOTE.—The details of amounts entered in column 2 should work up to the total shown in column 6.

[See Articles 042 and 043.]

Broadsheet of Cemetery Endowment Receipts for the year 193

Broadsheet of Cemetery Endowment Receipts for the year 193 .							
RECEIPTS DURING THE YEAR.							
Namo of Cemetery and class of Endowment.	Balance brought forward from previous year. 2	April. 3	May. 4	June. 5	July. 6	August. 7	Total to end of year. 18
<i>Ordinary.</i>							
Cemetery at	R.s. a. p.	R.s. a. p.	R.s. a. p.	R.s. a. p.	R.s. a. p.	R.s. a. p.	R.s. a. p.
" "							
<i>Special.</i>							
Cemetery at							
" "							
TOTAL							
TOTAL AS PER LEDGER							

FORM 70.

Deleted.

FORM 71.

Deleted.

FORM 72.

Deleted.

FORM 74—concl'd.

PART II.—MISCELLANEOUS OBJECTIONS.

Item No.	No. of voucher or item in the schedule concerned (with name of Schedule).	Particulars.	AMOUNT UNDER OBJECTION.		Particulars of objection.	Explanation of Divisional Officer.	Remarks by Superintending Engineer.	To be filled in the Audit Office.	How disposed of
			Vouchers awaiting.	Other items.					
			*Rs.	*Rs.					
		† Total amount of objections awaiting adjustment (including those relating to the items detailed in this Part).							

* In nearest rupees.

† All entries relating to the total amount of expenditure under objection should be shown in red ink.

Objection Statement showing the Result of the Audit and Examination of the
(and of the Cash Account) of the

List of Payments
Treasury for 19 .

(N.B.—This statement must be returned within a fortnight of its receipt, or the cause of any delay in doing so explained by docket).

(Condensed.)

No. of item.	Date of receipt or payment.	No. of Voucher.	Nature of Receipt or Payment.	Amount under Objection.	Nature of Error or Objection.	Order of the Accountant General thereon.	Explanation or Remarks of the Officer in charge of the Treasury.

NOTE.—When the space in the last column against any objection is found to be insufficient, the Treasury Officer may furnish his explanation on separate memoranda.

A. T. C.-79.

FORM 79.

[See Arts. 785 to 793.]

(Condensed form representing a medium page).

Adjustment Register (other than Public Works Transactions) of _____ for the month of _____ 19 ____.

Month of Adjustment.	No. of Voucher or date of Recovery or of Re-credit.	Objection Book Item No.	ORIGINAL.		AMOUNT ADJUSTED UNDER				HOW ADJUSTED.†	Initials of Superintendent.	
			Period of Account.	No. of Voucher or date of Receipt.	Advances Recoverable.	SUSPENSE.		ITEMS ADJUSTED BUT AWAITING FINAL CLEARANCE.			
						Credits.	Debits.	For want of detailed Bill.			For other reasons.
This month is of course, the account month, the month in which account adjustment is made.	Aug. 34 of Aug. '21. 64 of Aug. '21.									a. Recovered in cash by Collector. b. Deducted from bill. c. By transfer entry No. d. Refunded to. e. Admitted on detailed bill. f. Admitted on stamped voucher. g. Admitted on completed voucher. h. Admitted on explanation in Objection Statement. i. Admitted on sanction of competent authority.	
											Cash Recoveries of Service payments.

† When adjustment is effected in any of the ways noted here, the account adjustment is made.

† When adjustment is effected in any of the ways noted here, it will suffice to quote the corresponding letter; other letters can be added at discretion, according to local circumstances.

FORM 79.

[See Arts. 785 to 793.]

(Condensed form representing a medium page).

A. T. C.-79.

for the month of

HOW ADJUSTED.*

AMOUNT ADJUSTED UNDER

SUBPENSE.

ITEMS ADJUSTED
BUT AWAITING
FINAL CLEAR-
ANCE.

Cash

Recoveries
of
Service
payments.

For want
of detailed
Bill.

Debits.

Credits.

Advances
Recover-
able.

No. of
Voucher or
date of
Receipt.

Period
of
Account.

Objection Book Item No.

No. of
Voucher or
date of
Recovery or
of Re-credit.

Month
of
Adjustment.

Recovered in cash by Collector.

a. Deducted from bill.

b. By transfer entry No.

c. Refunded to detailed bill.

d. Admitted on stamped voucher.

e. Admitted on explanation in

f. Admitted on explanation of com-

g. Admitted on sanction of com-

h. Objection Statement of com-

i. Admitted on sanction of com-

petent authority.

Initials of
Superin-
tendent.

FORMS.

other letters can be added at discretion, according to

it will suffice to quote the corresponding letter; other letters can be added at discretion, according to

This month is of course, the account
month, the month in which ac-
counts adjustment is made.

Aug. '21.
34 of Aug. '21.
04 of Aug. '21.

* When adjustment is effected in any of the ways noted here, it will suffice to quote the corresponding letter; other letters can be added at discretion, according to local circumstances.

[See

Objection Statement showing the result of the Audit and Examination
for

No. and date of voucher or date of receipt. 1	Nature of Receipt or Payment. 2	AMOUNT PLACED UNDER																
		Advances Recoverable. 3	SUSPENSE.						AWAITING CLEARANCE.						Service payment for recovery. 8			
			Receipt. 4			Charge. 5			For want of detailed bills. 6			Other reasons. 7						
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
No. of Items.	Grand Total of month's objections																	
	Memorandum of objectionable Items.																	
	Balance from past month..																	
	Add—Total of month's objections ..																	
	TOTAL ..																	
	Deduct—Amount adjusted during as per separate Adjustment Register.																	
Balance outstanding ..																		

Heads.	Classified Abstract.	Objection book.	Difference.	Explanation of Difference.
Advances recoverable				
Charges Adjustment.				
Suspense—				
Receipts				
Charges				
Adjustment				
Receipts				
Charges				

NOTE 1.—When the space in column 10 against any objection is found to be insufficient, the Treasury Officer may for some

NOTE 2.—The Treasury Officer is required specially to note on this Form the actual dates of receipt in and

FORM 83.

Deleted.

FORM 84.*Deleted.*

FORM 87.

[See para. 11, Appendix II.]

ESTABLISHMENT AUDIT REGISTER.

For the years commencing from the 1st April 19 .

Personal pay

Reserved/Transferred.

Voted /Non-voted.

Major-Head
Minor Head
Sub-Head

Name.	Scale of pay and allowances.	Date of increment.	April.	May.	June.	And so on for other months.	Revenue.

A. T. C.-91.

FORM 91.

[See Rules 1, 3, 4, 7, 11 and 19, Appendix 15.]

(To be printed on foolscap folio and machine numbered and bound in books of 20 forms each.)

No. _____ Mr. _____

Service is authorised to engage the following _____ of _____ Service is authorised to engage the following _____

passages at a maximum cost as indicated against each— passages at a maximum cost as indicated against each—

	Maximum cost.		Maximum cost.
Single for Self	£	Single for Self	£
Return	£	Return	£
" " Wife	£	" " Wife	£
(Name)	£	(Name)	£
" " Child	£	" " Child	£
	£		£

No. 141.

Page 346, Form 91—

Insert the following as a "Note" below this Form :—

"NOTE.—This certificate is issued with reference to the facts known on the date of its issue and ceases to be valid as shown below :—

- (1) On expiry of 12 months from the date of its issue.
- (2) On the date on which Master/Miss.....attains the age of 12/21 years, viz.,.....
- (3) On the date on which the rates of P. & O., I class B fares are next revised.
- (4) On the expiry of 12/6 months from the date of Mr.....'s death/retirement, viz.,.....

(†) Score out any item inapplicable."

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 141, dated the 2nd January 1937.]

_____ Dated _____

* N. B.—See notes 2 and 3 of the Rules for the Accounting and Auditing of the Passage Concessions (reprint).

* N. B.—See notes 2 and 3 of the Rules for the Accounting and Auditing of the Passage Concessions (reprint).

Note: _____

No. 93]

FORMS.

A. T. C.-93.

FORM 93.

[See Rule 6, Appendix 15.]

(To be printed on foolscap folio.)

Mr. _____

is informed that the final payment on account of the cost of the following ^{passage}_{passages} has been made to (name of the steamship Company or the Agent of that Company or of the Passenger Agent) to-day and that the Personal Passage ^{account}_{accounts} of the ^{person}_{persons} concerned ^{has}_{have} been debited with the ^{amount noted against it}_{amounts noted against each} which ^{represents}_{represent} the cost as defined in Regulation 2 (c) in Schedule IV of the Superior Civil Services Rules, subject to the limit prescribed in Regulation 8.

Single	_____ class passages between _____ & _____				
Return					
for Self	..	..	..	..	..
„ Wife	..	..	..	..	..
„ Child (name)	..	..	..	..	..
„ „ („)

2. He is requested to intimate to this office either direct or through the High Commissioner, immediately any change is made in the itinerary of the person/persons concerned.

Accountant General.

STATION _____

Dated _____

No. 93]

FORMS.

A. T. C.-93.

FORM 93.

[See Rule 6, Appendix 15.]

(To be printed on foolscap folio.)

Mr. _____

is informed that the final payment on account of the cost of the following ^{passage} ~~passages~~ has been made to (name of the steamship Company or the Agent of that Company or of the Passenger Agent) to-day and that the Personal Passage ^{account} ~~accounts~~ of the ^{person} ~~persons~~ concerned ^{has} ~~have~~ been debited with the ^{amount noted against it} ~~amounts noted against each~~ which ^{represents} ~~represent~~ the cost as defined in Regulation 2 (c) in Schedule IV of the Superior Civil Services Rules, subject to the limit prescribed in Regulation 8.

Single	_____ class passages between _____ & _____				
Return					
for Self	..	..	..	..	..
„ Wife	..	..	..	..	..
„ Child (name)	..	..	..	..	..
„ „ („)

2. He is requested to intimate to this office either direct or through the High Commissioner, immediately any change is made in the itinerary of the person/persons concerned.

Accountant General.

STATION _____

Dated _____

A. T. C.-95

FORM 95.

[See Rules 10, 11, 12 and 13, Appendix 15.]

(To be printed on double foolscap on both sides.)

TABLEAU CONCESSIONS.

Register of Sanctions and Payments.

Serial No.	Name.	Maximum cost of passage admissible.
		Name of Steamship Coy. and of the Agent of that Coy. or of the Passenger Agent.
		Date of embarkation.
Journey.	To.	Authority No. and date.
	From.	Sterling cost of passages as defined in regulations 2 (c) and of railway fares subject to a limit prescribed in Regulation 8.
		Amount to be paid in rupees.
Voucher No. and date.		

Actual payments in Rupee.

April.	
May.	
June.	
July.	
August.	
September.	
And so on from October to March.	
Total.	
April and May next year.	

Note of Posting of Corrections—*contd.*

	Serial number of correction.
	Rule affected.
	Date of posting.
	Serial number of correction.
	Rule affected.
	Date of posting.
	Serial number of correction.
	Rule affected.
	Date of posting.

Note of Posting of Corrections—*contd.*

Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.

accordance with this instruction, the fact of having done so should also be intimated to the Steamship Company or to the Agent of that Company or to the Passenger Agent at the same time.

20. *Officers in foreign service.*—In the case of officers in foreign service whose pay is fixed as the pay which they receive from time to time in Government service with or without an addition thereto in the form of a percentage of such pay or a fixed sum, recoveries will be made from the foreign employers at the rate of Rs. 50 per month to meet the cost of passages. These amounts will be credited to the receipt head appertaining to the department which lent the officer to the foreign employer, or where there is no such receipt head, to the minor head 'Collection of payments for services rendered' under the major head 'XXXV—Miscellaneous'.

On the analogy of Article 192, Audit Code, the contributions may be credited to the Government under whom the Government servant is permanently employed at the time of his transfer to foreign service.

The concessions when actually used may be classified in the same way as if the officer had been serving under the Government who received the contributions.

NOTE 1.—In the case of an officer to whom Regulation 8-B in Schedule IV to the Superior Civil Services Rules applies, the foreign employer is not required to make any contribution towards passage.

21. *Head of Account to which cost of passages should be charged.*—The cost of the passages will be charged in the accounts under the head "Allowances, honoraria, etc.," relating to each major or minor head, a separate detailed head "Cost of passages granted under the Superior Civil Services Rules" being opened for the purpose of recording these charges.

22. The rate of foreign service contribution shall be adopted as the basis for assessing the liability of different Governments under whom an officer entitled to passage concessions may be employed, the actual method being as follows :—

- (1) The liability of a Government for the passage of an officer entitled to passage concessions, shall be taken (for the present) at Rs. 50 per month.
- (2) When an officer belonging to one Government is temporarily deputed to service under another, the borrowing Government will be required to pay a contribution to the lending Government, calculated at the rate referred to in Rule 22 (1) above, for the period of service, including leave, rendered by the officer under that Government. The calculation of the total amount payable by the borrowing Government may be made at the end of the service or at the end of the financial year, whichever is earlier, and the adjustment may then be made in one lump sum. The cost of all passages taken by the officer will continue to be borne by the lending Government.

NOTE 1.—The contributions payable should be recorded in the books of the borrowing Government under the head "Contributions for passages of officers transferred to or from other Governments, Departments, etc.," to be opened under the primary unit "Grants-in-aid, contributions, etc.," relating to the minor or

* Collection of payments for services rendered under this contract does not constitute an admission that the contractor is a temporary civil servant or a civil servant.

No. 140.

Page 183, Appendix 15, Note 2 below Rule 22 (2)—

Substitute the following for this Note and "N B" thereunder —

"NOTE 2.—The rates of contribution payable to the Defence Department in respect of Military Officers lent to non Military Departments are laid down in Appendix B, Passage Regulations, India, and in Appendix X, Financial Regulations for the Army in India, Part I."

[Audit Code, Vol II, 1st Edn (2nd Rep), No 140, dated the 2nd January 1937]

Governments may be made in accordance with the following rules —

- (a) The Government under which the officer was originally employed will be debited with an amount which is equivalent to the contributions calculated at Rs 50 per month for the period of service (including leave) rendered by the officer to that Government

In the case of an officer who was in service on 1st April 1924, the period of service rendered before that date will be neglected for the purpose of the above calculation

NOTE.—The expression "period of service" in this clause includes any period of service under another Government in respect of which contribution has been received.

- (b) That Government will be credited with an amount representing the cost of passages already taken by the officer while serving under it

If (a) exceeds (b), the difference will be credited by the original Government to the second Government, and, conversely, if (b) exceeds (a), the difference will be debited by the original Government

THE MAJOR is due to

NOTE 2.—An officer cannot be considered to have been transferred permanently from one Government to another until he is confirmed in a permanent position other than a tenure post under the latter Government.

NOTE 3.—Chaplains of the Church of Scotland attached to regiments are treated for the purpose of this rule as temporarily lent to the Army Department. See also note 2 under rule 18.

The cost of passages taken by the officer after the date of transfer will be charged to the second Government

The above procedure will apply *mutatis mutandis* to adjustments between non commercial and commercial Departments within the same Government, and also to adjustments within the Central Accounts between Civil and Military provided that, in accordance with the note under Rule 5 of Appendix 10 A to this Code, the recoveries in these cases should be taken in reduction of expenditure, and not as revenue

sub head to which the passages would have been debited had the officers been in the permanent employ of that Government, and in the books of the lending Government under the receipt head appertaining to the department from which the officer is deputed or where there is no such receipt head under the minor head 'Collection of payments for services rendered under the major head XXXV—Miscellaneous

No. 140.

Page 183, Appendix 15, Note 2 below Rule 22 (2)—

Substitute the following for this Note and "N B" thereunder —

NOTE 2—The rates of contribution payable to the Defence Department in respect of Military Officers lent to non Military Departments are laid down in Appendix B Passage Regulations, India, and in Appendix X Financial Regulations for the Army in India, Part I.

[Audit Code, Vol II, 1st Edn (2nd Rep), No 140, dated the 2nd January 1937]

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- (a) The Government under which the officer was originally employed will be debited with an amount which is equivalent to the contributions calculated at Rs 50 per month for the period of service (including leave) rendered by the officer to that Government

In the case of an officer who was in service on 1st April 1924, the period of service rendered before that date will be neglected for the purpose of the above calculation

NOTE—The expression period of service in this clause includes any period of service under another Government in respect of which contribution has been received

- (b) That Government will be credited with an amount representing the cost of passages already taken by the officer while serving under it

If (a) exceeds (b), the difference will be credited by the original Government to the second Government, and, conversely, if (b) exceeds (a), the difference will be debited by the original Government

NOTE 2—An officer cannot be considered to have been transferred permanently from one Government to another until he is confirmed in a permanent post other than a tenure post under the latter Government.

NOTE 3—Chaplains of the Church of Scotland attached to regiments are treated for the purpose of this rule as temporarily lent to the Army Department. See also note 2 under rule 18

The cost of passages taken by the officer after the date of transfer will be charged to the second Government

The above procedure will apply *mutatis mutandis* to adjustments between non commercial and commercial Departments within the same Government, and also to adjustments within the Central Accounts between Civil and Military provided that, in accordance with the note under Rule 5 of Appendix 10-A to this Code, the recoveries in these cases should be taken in reduction of expenditure, and not as revenue

APPENDIX 17.

(See Art. 192-F.)

Rules for the Exhibition of losses in the Government Accounts and in the Appropriation Accounts.

SECTION I.—RULES FOR THE GUIDANCE OF THE EXECUTIVE OFFICERS.

I. *Budgeting*.—Provision for losses should not ordinarily be made in the budget. If, however, the nature of the work of a department is such that some losses must be regarded as inevitable each year, provision may be made, with the special sanction of the Finance Department in each case.

II. *Report of losses*.—With the exceptions noted below, any defalcation or loss of public money, departmental revenue or receipts, stamps, opium, stores, or other property, discovered in a Government treasury or other office or department, which is under the audit of the Accountant General, should be immediately reported to the Accountant General, even when such loss has been made good by the person responsible for it. It will usually be sufficient if the officer reporting the defalcation or loss to higher authority sends to the Accountant General either a copy of his report or such relevant extracts from it as are sufficient to explain the exact nature of the defalcation or loss and the circumstances which made it possible. When the matter has been fully investigated, a further and complete report should be submitted of the nature and extent of the loss, showing the errors or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery. The submission of such report does not debar the local authorities from taking any further action which may be deemed necessary.

Exception 1.—In the case of Customs Revenue, (a) mistakes in assessments which are discovered too late to permit of a supplementary claim being made and (b) under-assessments which are due to the interpretation of the law by the local Customs authority being overruled by higher authority more than three months after the assessment was made need not be reported to the Audit Officer. Such cases should, however, be examined by the Audit Officer at the time of audit.

Exception 2.—Petty cases, that is, cases involving losses not exceeding ~~Rs. 100~~ General unless there are

No. 118.

Page 186, Appendix 17—

For the first sentence of Rule III in Section I as revised by Correction Slip No. 13, dated the 1st October 1935, *substitute* the following :—

“ Heads of Departments should submit annually to the Principal Auditors concerned statements showing the remissions of revenue and abandonments of claims to revenue sanctioned during the preceding year by the competent authorities in exercise of the discretionary powers vested in them otherwise than by law or rule having the force of law ”.

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 118, dated the 1st July 1936.]

should be classified broadly with reference to the grounds on which they were sanctioned, and a total figure should be given for each class. A brief explanation of the circumstances leading to the remission should be added in the case of each class.

NOTE 1.—Also the Government may make rules defining remissions and abandonments of revenue for the purpose of this rule and may, after consultation with its Public Accounts Committee, fix monetary limits below which individual remissions need not be included in the statements.

NOTE 2.—Where the administrative year does not coincide with the financial year the figures of the former may, if this prove convenient to the departmental authorities, be given in the statements.

NOTE 3.—This rule does not apply to Railways and Indian Posts and Telegraphs Departments, but see also Note to Rule III of Section II B.

SECTION II—RULES FOR THE GUIDANCE OF THE ACCOUNTING AND AUDIT OFFICERS

A—Initial Accounts

I Receipts—(a) If a claim be relinquished, it is not to be recorded on the expenditure side as a specific loss.

(b) If, however, money due to Government has actually reached a Government servant and is then embezzled, stolen or lost, even though it may not have reached the treasury and thus have passed into the Government account, it should be brought into the Government account as a receipt and then shown on the expenditure side by record under a separate head as a loss.

If the claim is wholly or partially met by non-issue of pay or pension and applies the unissued amount to meet the public claim, the resultant is treated as a loss, the emoluments due being charged to the pertinent head of a Government servant used by the Government servant concerned in paying the public claim.

NOTE 2.—The term Government servant used in this rule includes persons who, though not technically borne on a regular Government establishment are duly authorised to receive money on behalf of Government.

II Buildings, lands, stores and equipment—Losses or deficiencies need not be recorded under a separate head in the accounts, though they should be written off any value or commercial account that may be maintained. If any transactions under these categories are recorded under a suspense head in the Government accounts, losses or deficiencies relating thereto must be written off the suspense heads also.

III Cash in hand, whether in treasuries or as imprest with Government servants—All losses or deficiencies should be recorded under separate heads in the accounts.

NOTE 1.—The acceptance of counterfeit coins or notes is regarded as a loss of cash.

NOTE 2.—Any recovery made in the course of the year in which the loss is recorded shall be shown by deduction from the head under which the loss is recorded. Any recovery of the year are closed shall be shown as an item of receipt.

IV Irregular or unusual payments should be recorded in the accounts with general reference to the ordinary rules of classification according to the nature of the expenditure, for example, an overpayment of wages should be debited to the head "Pay". Similarly, an excess payment of wages should be debited to the head for which the excess was paid.

special heads exist in the accounts for recording such charges as compensations for damages, irrecoverable temporary loans written off and the like, that unusual or extraordinary payments will be separately recorded.

V. Where losses are an inevitable feature of the working of a particular

No. 157.

Page 188, Appendix 17, Section II—

B.—Appropriation Accounts.

(i) *Delete* Rule I.

(ii) For Rule II *substitute* the following as Rule I, retaining the existing Note—

I. All losses or deficiencies of an important or unusual character relating to the particular Appropriation Accounts should be mentioned in the notes at the end of the Appropriation Accounts, irrespective of whether the loss or deficiency is actually charged off in those Accounts or not; provided that individual cases of losses under the main revenue heads shall not be mentioned in those notes unless the statements of remissions and abandonments of claims to revenue which are submitted to the audit officer under Rule III in Section I suggest the desirability of offering general remarks on the subject.

(iii) *Renumber* Rule III as Rule II.

[Audit Code, Vol. II, 1st Edition (2nd Reprint), No. 157, dated the 1st June 1937.]

of audit comment, are mentioned in the instructions issued by the Auditor General for the preparation of the Appropriation Accounts and the Reports thereon, *vide* Appendix 16.

NOTE.—All important cases of remissions and abandonments of claims to revenue in the Railways and Indian Posts and Telegraphs Departments above a certain fairly high monetary limit to be fixed by administrative authority should be mentioned individually in the report on Appropriation Accounts.

SECTION III.—AUDIT PROCEDURE.

The submission of the returns mentioned in Rule III of Section I of these rules does not in itself connote any extension of the powers of the Audit Department for the audit of receipts. The Accountant General will not audit the exercise of the power of sanctioning writes-off by various authorities as indicated in the returns without a specific order under Rule 12 of the Auditor Generals Rules.

FORMS.



FORM I.

(See Art 28)

Office of the Accountant General

Report of intentions of gazetted officers to proceed on leave

Period

FORMS

Name	Rank	Where em- ployed	Nature of leave required	Period of leave required	From what date	Amount of leave due	DATE OF LAST RETURN FROM		REMARKS
							Leave on average pay not exceeding four months	Other leave	
1	2	3	4	5	6	7	8	9	10

NOTE.—Names of officers who require leave exceeding four months should be shown first and those of officers requiring shorter periods of leave shown below

[No. 1

Accountant General

FORMS.

No. 1-A & 1-B.]

FORM 1-A.

A. T. C. 1-A.

(To be printed on foolscap folio.)

(See Art. 32.)

Indian Audit and Accounts Service.
Department.Confidential Report on the Work and Character of Mr.....
for the year ended 31st March 19 .Date of recruitment to Indian Audit and Accounts Service
promotion to Indian Audit and Accounts Service from subordinate rank-
substantive promotion to the rank of Assistant Accounts Officer.

A. T. C. 1-B.

FORM 1-B.

(To be printed on foolscap folio.)

(See Art. 46.)

First page.

CHARACTER ROLL.

1. Name—
2. Father's name—
3. Caste—
4. Place of residence—
5. Date of Birth—
6. Office—
7. Educational qualifications—

Statement of Services.

District.	Post.	Pay.	Date.
		Rs.	

Second page. Names of relatives in Government employ.

Name.	Relationship.	Office.	District.

FORMS.

[No. 1-B.]

FORM 1-B.—*contd.*

Third page. Remarks recorded by Superior officers.

Particular kind or class of work on which the	Attendance whether	Trustworthiness, zeal, business	Special aptitude for any particular Departments, any special	Fitness to	Fitness for
---	--------------------	---------------------------------	--	------------	-------------

No. 117.

Page 193—

Insert the following as a new form A. T. C. 1-C:—

“ A. T. C. 1-C.

FORM 1-C.

(See Article 85, Audit Code, Vol. I.)

Annual indent for cheques, Civil R. T. R. and Supply Bills.

Description.	Stock on the 1st of the month in which the indent is to be prepared i.e. on				Consumption during the 12 months preceding the date given in col. 2.				Quantity required for one year plus stocks required to make up the deficiency in 3 months, reserves.				Remarks.
	Books of			Duplicates of Books of —forms.	Books of			Duplicates of Books of —forms.	Books of			Duplicates of Books of —forms.	
	100 Forms	50 Forms	25 Forms		100 Forms	50 Forms	25 Forms		100 Forms	50 Forms	25 Forms		
1	2	3	4	5	6	7	8	9	10	11	12	13	14

1. Mode of despatch and the full address to which the consignment is to be booked.

2. If any part supply is urgently required to be sent in advance, it should be clearly stated here with reasons.

Forwarded to the Deputy Controller of Stamps, Central Stamp Store, Nasik Road.

Name of place
Date

Signature and designation of
the officer.

only. Remittance
of 25 forms only.
and are available

No. 2]

FORMS.

A. T. C.-2.

FORM 2.

[See Art. 88.]

Statement of expenditure of the office of the _____ for the month
of _____ relating to the _____ Gazetted Officers.

Year.	Unit of appropriation.	Amount spent.	Remarks or explanation of any important variations.
	Pay of officers*	{ Voted Non-voted	
	Allowances, honoraria, etc.	{ Voted Non-voted	
	Deduct.—Amount recovered from other Governments, Departments, etc. (especial- ly on account of officers' pay).	....
	Total of the month ..	....
	Total from 1-4 ..	....

* Leave salary paid to any officer of the Indian Audit Department should be shown separately in the Remarks column.

FORMS

[No. 2-A]

FORM 2 A

[See Art 88]

A. T. C.-2-A.

Statement of expenditure of the office of the _____ for the month
of _____ relating to office budget

Year	Unit of appropriation	(Modified) Allot ment	Expenditure	Amount to nearest rupee	Remarks or explanation of any important variations
	Pay of Establishment		{ Progressive propor tion Progressive Actuals		
	Allowances, honoraria etc		{ Progressive propor tion Progressive Actuals		
	Supplies and services and Contingencies		{ Progressive Propor tion Progressive Actuals		
	Deduct — Establishment charges recovered from other Govern ments, Depart- ments etc		{ Progressive propor tion Progressive Actuals		
	Establishment charges paid to other Govern ments, Departments etc		{ Progressive propor tion Progressive Actuals		
	Net Total		{ Progressive propor tion Progressive Actuals		

FORMS.

Receipts during the year.		Withdrawals during the year.		Province.	
Rs.	A. P.	Rs.	A. P.		
1. Unexpended balance of assignment for the year	1. For expenditure on Famine Relief ..	.. ..	
Receipts from sources other than the annual assign- ments—		2. For objects other than expenditure on Famine Re- lief—			
(a) Interest receipts—		(a) Advances to Provincial Loan Account for loans to Cultivators, etc.			
(i) On balance of the Fund	(b) Expenditure on Protective Irrigation Works Loans Fund.			
(ii) On advances to Provincial Loan Ac- count.	(c) Repayment of advances from the Provincial Loans Fund.			
(b) Repayment of advances to Provincial Loan Account for loans to Cultivators, etc.	(d) To meet irrecoverable balance of loans to cultivators, etc.			
(c) Recoveries of Famine Expenditure	(e) For other objects (to be specified)			
Total additions	Total Withdrawals	.. ..	
Opening Balance	Closing Balance	.. ..	
Total	Total	.. ..	

Superintendent,
Section.

FORMS.

[No. 5-A]

A.T.C.-5-A.

FORM 5-A.

[See Art. 203-B.]

NOTE.—Separate lists of slips are sent for separate departments and for receipts and payments.

Register of slips issued by.....

Section intimating adjustment under.....

Departmental Adjusting Account during the month of.. ..

No. and date of suspense slips.	Amount.	Date of delivery to the section concerned for adjustment.	Month's accounts in which adjusted (to be filled in by the readjusting section).
1	2	3	4

2nd _____ 19

Superintendent,
Section

Certified that all these suspense slips have been duly adjusted in the accounts as indicated in column 4 above.

Superintendent
Section

REGISTER OF ALLOTMENT OF REVIEW OF AUDIT.

Reviewing Officer.	UNITS OF ACCOUNTS.																				REMARKS.
(Designation of Reviewing officer)	
Date of allotment for review	
Date of submission for review	
Date of completion of review	
Date of reply	
Date of remarks by reviewer	
Date of final disposal	
Date of submission to A. G.	
Initials of D. A. G.	
Initials of A. G.	

N.B.—The name of the month the accounts of which are allotted to a particular officer should be entered against him in the column "Unit of Account."

FORM No. ^{S.A.}~~6-A~~.
Contingent Audit Register.

Audit Register of Gazetted Government

Efficiency bars at Rs.....and Rs.

DATE OF

Birth.

Covenant.

Commencement of service for the purpose of increment.

Increment.

NAME

ORDERS OF GOVERNMENT RESPECTING
EMOLUMENTS.

ORDERS OF GOVERNMENT RESPECTING EMOLUMENTS.				Monthly emoluments and deductions.	DATES FROM WHICH DUE.											
Orders.	Gazette.	Ref. to Pay Col.	Substance.		1		2		3		4		5			
No. | Date.	Page.				Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.		
				Substantive pay..												
				Officiating pay ..												
				Overseas pay ..												
				Special pay ..												
				Total charge ..												
				DEDUCTIONS—												
				Income Tax ..												
				Total Deductions												
				Net payable ..												
				Advice No. ..												
					6			7			8			9		10
				Substantive pay..												
				Officiating pay ..												
				Overseas pay ..												
				Special pay ..												
				Total charge ..												
				DEDUCTIONS—												
				Income Tax ..												
				Total Deductions												
				Net payable ..												
				Advice No. ..												
					11			12			13			14		15
				Substantive pay..												
				Officiating pay ..												
				Overseas pay ..												
				Special pay ..												
				Total charge ..												
				DEDUCTIONS—												
				Income Tax ..												
				Total Deductions												
				Net payable ..												
				Advice No. ..												
					16			17			18			19		20
				Substantive pay..												
				Officiating pay ..												
				Overseas pay ..												
				Special pay ..												
				Total charge ..												
				DEDUCTIONS—												
				Income Tax ..												
				Total Deductions												
				Net payable ..												
				Advice No. ..												

NOTE OF ADJUSTMENT OF LONG TERM ADVANCES.

Month.	Amount.	Month.	Amount.	Month.	Amount.	Month.	Amount.	Month.	Amount.	Month.	Amount.	Month.	Amount.	
Rs.	A	P.	Rs.	A	P.	Rs.	A	P.	Rs.	A	P.	Rs.	A	P.

6 ~~★~~
Art. 221.]
Servants' Pay and Allowances.

(To be printed on royal paper)

Major	Head of Account
Minor	" "
Detailed	" "
Voted	
Non voted	

AUDIT No

SERVICE

DATE OF PAYMENT OF BILLS
FOR MONTH OF

PARTICULARS OF OBJECTION

NOTES EXPLANATORY OF PECULIAR PAYMENTS AND OF
BROKEN PERIODS AT DIFFERENT RATES

PARTICULARS OF LEAVE AND TRANSFER

[illegible]

Audit Register of Gazetted Government

Efficiency bars at Rs.....and Rs.....
 Pause operates at Rs.....

DATE OF _____
_____ Increment.
_____ Birth.

NAME _____

[illegible]

NOTE OF ADJUSTMENT OF LONG TERM ADVANCES.

NOTE OF ADJUSTMENT OF LONG TERM ACCOUNTS											
Month.	Amount.	Month.	Amount.	Month.	Amount.	Month.	Amount.	Month.	Amount.	Month.	Amount.
RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.

Audit Register of Gazetted Government

Efficiency bars at Rs.....and Rs.....

Pause operates at Rs.

Commencement of service counting for increment^s
on the Time Scale of Pay.

DATE OF _____ on the Time Scale of Pay.

Increment.

Birch.

NAMC

[illegible]

NOTE OF ADJUSTMENT OF LONG TERM ADVANCES.

[illegible]

Page 201, Form A. T. O. 3-A—

Substitute the following for this Form :—

FORM 8-A.

(See Art. 230.)

OFFICE OF THE

No.

.....the.....

is informed that under order No. dated.
(Gazette page.....) he is entitled to draw pay and allowances at the
monthly rates shown below from the dates specified :—

DETAILS OF CALCULATION.

	From	From	From	From
Substantive pay.....				
Officiating pay.....				
Overseas pay.....				
Special pay.....				
.....				
.....				
.....				
Total				

The scale of pay is.....
Increment accrues on.....every year and, in
the absence of instructions to the contrary, this may be drawn till the stage*
.....is reached.

(Signature).....

(Designation).....

NOTE 1.—It is particularly requested that this slip may be attached to the first pay
bill drawn at these rates and that No.... may be entered as the audit number at the
top of every pay bill.

NOTE 2.—Deductions of fund subscriptions and recoveries of Government dues as noted
in the last pay certificate should be effected unless otherwise stated.

* Here state the stage at which a pause or efficiency bar operates.

No.

Copy forwarded to the Treasury Officer.....for
information. He should insert the details of pay given above in any last-
pay certificate issued by him in favour of this Government servant.

(Signature).....

(Designation).....

No.

Rent Officer

Copy forwarded to the Executive Engineer for information.

Unit Accountant

(Signature).....

(Designation).....

A. T. C. 8-B.

FORM 8-B.

[See Art. 244.]

(To be printed on foolscap folio.)

, as it stood on the last date of the half

List of Gazetted Officers of the Indian Audit Department in the office of the

year ending 31st May 19
30th November

Name.	Date of birth or of commencement of service.	Date of admittance to Department.	Present Office.	Date of appointment to present post.	Date from which next increment is due.	Pay.	Addition to pay.	Additional pay for officiating.	Special pay or allowances.	Remarks.	FORMS.

No.

Forwarded to the Auditor General in India, New Delhi, with reference to Article 244, Audit Code.

(Signature.)

(Designation.)

.....

The

FORMS.

[Nos. 8-C & 8-D.]

A. T. C. 8-C.

FORM 8 C

[See Art 244 B.]

(To be printed on open foolscap)

*Consolidated monthly statement of sterling overseas pay for officers of the
for the month of 19*

Name	Particular of post held.	Month or period for which claim is preferred	Amount claimed		Head of Account (Service)
			At £	£	

The name and address of the nominee, if who a payment is required to be made should be furnished separately in the case of a new officer and whenever payment is desired to be made to a new nominee

FORM 8 D.

[See Art 244-C.]

(To be printed on foolscap folio)

A. T. C. 8-D.

Intimation of change in the $\frac{\text{monthly rate}}{\text{incidence}}$ of Sterling Overseas pay —

Name of Officer	Service or Department	Serial No of the consolidated statement for the month of	Date of change		Reason for change.	Head to be debited	Address of Banker
			Old rate	New rate			
			£	£			

No.

Forwarded to the Chief Accounting Officer to the High Commissioner for India, London, in advance of the monthly statement for favour of requisite action

Signature.

Designation

for information.

Signature

Designation.

Copy forwarded to Mr.

FORM 9.

[See Art. 264.]

Register of Last-pay Certificates.

No.											
Date.											
In whose favour.											
Government under which employed.											
Substantive post.											
Officiating post, if any.											
RATE OF EMOLUMENTS (LESS DEDUCTIONS) LAST DRAWN.	Pay.										
	Additional pay for officiating.										
	Allowances.										
	Deductions.										
Date up to which paid.											
Date of making over charge.											
Office to which proceeding.											
RECOVERIES TO BE MADE.	Nature of recovery, and in how many instalments.										
	Amount.										
Initials of Accountant General.											
How finally disposed of.											
REMARKS.											

FORMS.

FORM 10
[See Art. 264]
Register of Leave Salary

tificate.

No.		Date	In whose	Subst.	Official	Nature	and	Y	M	D	Date of entry under Civil Leave Rules		Karned in respect of service under Military Rules		Karned in respect of service under Civil Rules		Date of being struck off duty.	16	18	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100								

Page 211, Form 10—

In the column headed "Period for and terms on leave" substitute for 4 and "28 months," for "28 months,"

[Audit Code, Vol II, 1st Edn (2nd Rep) No 49, dated the 2nd December 1936]

Note.—The numbers put over some of the columns correspond to those given in F. R. Form No 2.

5/49

FORM 9.

[See Art. 264.]

Register of Last-pay Certificates.

No.		Date.	In whose favour.	Government under which employed.	Substantive post.	Officiating post, if any.	RATE OF EMOLUMENTS (LESS DEDUCTIONS) LAST DRAWN.				Date up to which paid.	Date of making over charge.	Office to which proceeding.	RECOVERIES TO BE MADE.		Initials of Accountant General.	How finally disposed of.	REMARKS.
							Pay.	Additional pay for officiating.	Allowances.	Deductions.				Nature of recovery, and in how many instalments.	Amount.			

FORMS.

FORM 10
[See Art. 264]
Register of Leave Salary Certificate.

No.		Date	In whose	Govt.	Subst.	Official	Nature	and	Y	M.	D.	Period of leave granted, or commuted otherwise, as for instance, 10 years of age. 11 want will, during the currency of leave, commuted in the age after which, by any rule, he is to be paid, as for instance, 10 years of age. 12 Date of entry under Civil Leave Rules 13 Date of commencement of pension service 14 Date of entry under Military Rules 15 Date of being struck off duty. 16 Deductions to be made 17 Initials of Accountant General How finally disposed of REMARKS
1 Name of the person to whom the leave is granted, or commuted otherwise, as for instance, 10 years of age. 2 Date of entry under Civil Leave Rules 3 Date of commencement of pension service 4 Date of entry under Military Rules 5 Date of being struck off duty. 6 Deductions to be made 7 Initials of Accountant General How finally disposed of REMARKS												

Norm.—The numbers put over some of the columns correspond to those given in F. R. Form No 2.

No. 49.

Page 211, Form 10—

In the column headed "Period for and terms on . . . leave" substitute
 † for ‡ and "28 months" for "28 months".

† Audit Code, Vol II, 1st Edn (2nd Rep) No 49, dated the 2nd December 1935.]

5/5

FORM 11
[See Art 207]

HISTORY OF SERVICES

A B, B A, Oxon.—Joined the service 25th October 1909, arrived 29th November 1909 Born 11th October 1884.

Station	Substantive post.	Date.	Officiating appointment.	Date.
Lahore	A C 3rd grade	20th November 1909		
Amritsar	Ditto	16th May 1910		
Kulu	Ditto	21st November 1910		
P D Khan	Ditto	1st May 1911		
Jhelum	Ditto	9th September 1911		
Mianwali	Ditto	16th February 1912		
Privilege leave 2 months 30 days from 9th September 1912 to 15th December 1912				
Lahore	A C 3rd grade	2nd January 1913		
Dalhousie	Ditto	31st March 1913		
Nurpur	Ditto	13th November 1913		
Ambala	Ditto	6th December 1913		
Lahore	Ditto	2nd January 1914		
Deputed to assist the officer on special duty in his capacities in connection with the clerical as well as management of officers at headquarters from 16th January 1914				
Gurdaspur	A C 3rd grade	2nd April 1914		
Dalhousie	Ditto	8th April 1914		

FORM 11.

[No. 11]

213

FORM 11—contd.

[See Art. 267.]

HISTORY OF SERVICES.

A. B., B.A., Oxon.—Joined the service 25th October 1909; arrived 29th November 1909. Born 11th October 1884.

Station.	Substantive post.	Date.	Officiating appointment.	Date.
Rampur	A. C., 3rd grade	6th December 1914	..	..
Simla	Ditto	..	Under Secy. to G. P.	14th September 1915.
Do.	Ditto	..	Ditto sub. pro tem	14th October 1915.
Do.	Under Secy. to G. P.	14th January 1916	..	..
Simla	Under Secy. to G. P.	26th June 1916	..	..
Privilege leave 42 days from 15th May 1916.				
Privilege leave 42 days from 5th October 1917. On special duty in Punjab Civil Secretariat at Lahore from 26th November 1917. Joining time overslayed for 13th February 1918 and condoned by Government, vide No. dated.				
Ambala	A. C., 3rd grade	14th February 1918	A. C., 2nd grade, sub. pro tem.	..
Dahli	Do. Secy., Municipal Committee	21st March 1918	Ditto.	..
Do.	Ditto	..	A. C., 1st grade, sub. pro tem.	31st July 1918.
Do.	Ditto	..	A. C., 2nd grade, sub. pro tem.	19th December 1918.
Do.	Ditto	..	Ditto, D. C. in addition	15th September 1919.
Do.	Ditto	11th October 1919	A. C., 2nd grade, sub. pro tem.	..
Do.	A. C., Time scale do.	1st December 1919	..	..
Privilege leave 5 months from 9th April 1920 with commuted F. on full average salary 1 month from 24th September 1920.				

NOTE.—If the Local Government so direct, the vertical lines may be omitted and a single column for dates inserted, as below—

Station.	Date.
----------	-------

FORMS.

[See Art. 267.]

HISTORY OF SERVICES.

HISTORY OF SERVICES. Born 11th October 1884.

Station.	Substantive post.	Date.	Officiating appointment.	Date.
Raipur ..	A. C., 3rd grade	6th December 1914 ..	Under Secy. to G. P. ..	14th September 1915.
Simla ..	Ditto	..	Ditto sub. pro tem	14th October 1915.
Do. ..	Ditto	..	..	..
Do. ..	Under Secy. to G. P. ..	14th January 1916 ..	..	..
		Privilege leave 42 days from 15th May 1916.		
Simla ..	Under Secy. to G. P. ..	26th June 1916 ..	..	..
		On special duty in Punjab Civil Secretariat at Lahore from 26th November 1917. Joining time overstayed for 13th February 1918 and rounded by Government, vide No. dated.		
Ambala ..	A. C., 3rd grade	14th February 1918 ..	A. C., 2nd grade, sub. pro tem.	31st July 1918.
Dalhi ..	Do. Secy., Municipal Committee	21st March 1918 ..	Ditto. .	19th December 1918.
Do. ..	Ditto	..	A. C., 1st grade, sub. pro tem.	5th September 1919.
Do. ..	Ditto	..	A. C., 2nd grade, sub. pro tem.	..
Do. ..	Ditto	..	Ditto, D. C. in addition	..
Do. ..	Ditto	11th October 1919 ..	A. C., 2nd grade, sub. pro tem.	..
Do. ..	Ditto	1st December 1919 ..	..	..
Do. ..	A. C., Time scale do.	..	..	..

NOTE.—If the Local Government so direct, the vertical lines may be omitted and a single column for dates inserted, as below—

[See Art. 267.]

No. 11]

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No. 11]

FORMS:

1

[21. 12]

FORMS.

Note.—The numbers in column 3 for each month connect together the periods in column 2 which form parts of the same chain. The highest number in it shows the number of ports accounted for by the broken periods. A column for Remarks should be inserted at the end of each monthly column.

FORMS 13-14.

[See Art. 279.]

Statement of changes amongst Gazetted Government Servants belonging to the
 _____ under the audit of the _____, during the month of _____ 19.

No. 53.

Page 218—

(1) For the words "Forms 13-14" at the top of this page substitute "Form
 13".

(2) Insert the letters and figure "A. T. C. 13" at the left hand top corner.
 [Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 53, dated the 2nd December 1935.]

FORM 14.

Deleted.

[See Arts 283 and 200]
To be printed on open sheets of foolscap)

(To be printed on open sheets of foolscap)

List of Government servants who are due to retire during the next official year.

[illegible]

FORM 16.

[See Art. 201.]
(To be printed on open royal.)

ESTABLISHMENT AUDIT REGISTER.
Fixed establishment of the Collector of _____ for the four years commencing April 1, 19 _____.

A. T. C-16.
Major head _____
Minor head _____
Sub-head _____
Primary unit of appropriation _____
Voted. _____
Non-voted. _____

Establishment Audit Register.									
for the four years commencing April 1, 19 .									
Orders of sanctioning Authority.	Name of Section.	SANCTIONED PAY OF SECTION.			AMOUNT PAID FOR EACH MONTH, WITH QUOTA-TION OF No. AND MONTH OF VOUCHER.			REMARKS.	
		Maximum.	Minimum.	Actual from 1st April.	April.		Amount.		
						Voucher No. and name of month.			
					Columns for five months, each 1½ inch wide.	Columns for seven months each, 1½ inch wide, including those for February and March.			

This form shows only the upper quarter of the pages.

FORMS.

This form shows only the upper quarter of the pages.

FORM 17.

[See Art. 304.]

(To be printed on foolscap longways.)

A. T. C.-17.

Major head _____
Minor head _____
Sub-head _____
Primary unit of appropriation _____
Voted. _____
Non-voted. _____

Travelling allowance Audit Register of _____

for the year 19 _____ 19.

FORMS.

Date of payment.	No. of voucher.	Serial No. of bill.	Name of Drawing Officer.	Date of journey.	Object of journey.	Amount of Bill.	Admission.		REMARKS.
							Date.	Initials.	
						Rs. a.			

The register should be made a personal register for the whole province, similar to that maintained for Gazetted Officers' pay, a separate page being opened for each Gazetted Government servant who may draw travelling allowance.
When bills are drawn from a treasury, the name of the treasury should be entered in the Col. "No. of voucher."

(To be printed on open foolscap.)

Major head _____
 Minor head _____
 Sub head _____
 Primary unit of appropriation _____

Voted. _____

Non-voted. _____

Register of Grants-in-aid of the

FORMS.

[No. 17-A]

Serial No	District	Name of issuing authority.	No	Date	The rule of code, if any, under which the sanction has been issued	Designation of grantee	Period in the case of recurring grants in aid	Purpose of grant	Conditions and limitations, if any.	AMOUNT.		No and date of the Accountant General's authority for payment	NOTE OF PAYMENT*			Reference to letter, account or other documents furnishing information regarding fulfilment of conditions attached to the grant.	In case the grant in aid has been sanctioned)
										Recur ring.	Non recur ring.		No of voucher	Date of payment	Amounts		

* Periodical payments may be entered one below another sufficient space being left for the purpose against the Serial No. concerned

No. 18]

FORMS.

A. T. C.-18.

FORM 18.

[See Art. 315.]

(To be printed on open foolscap.)

District _____

Major head _____
 Minor head _____
 Sub-head _____
 Primary unit of appropriation _____
 Voted. _____

Contingent Audit Register of _____ for 19 -19 .

Appropriation R.
 Additions and alterations with reference to orders.

April.		May.		June.		July.		August.		September.		REMARKS.
No. of voucher.	Amount.	No. of voucher.	Amount.	No. of voucher.	Amount.	No. of voucher.	Amount.	No. of voucher.	Amount.	No. of voucher.	Amount.	
												Total paid each month. Add adjustments. Amount admitted on countersigned bill. Amount retrenched. Progressive total of amounts paid.
												Total paid each month. Add adjustments. Amount admitted on countersigned bill. Amount retrenched. Progressive total of amounts paid.

October.		November.		December.		January.		February.		March.		REMARKS.
No. of voucher.	Amount.	No. of voucher.	Amount.	No. of voucher.	Amount.	No. of voucher.	Amount.	No. of voucher.	Amount.	No. of voucher.	Amount.	
												Total paid each month. Add adjustments. Amount admitted on countersigned bill. Amount retrenched. Progressive total of amounts paid.
												Total paid each month. Add adjustments. Amount admitted on countersigned bill. Amount retrenched. Progressive total of amounts paid.

A. T. C.-19.

FORM 19.

[See Art. 313.]

(To be printed on open foolscap.)

Major head_____

Minor head_____

Sub-head_____

Primary unit of appropriation—

Voted.

Non-voted.

Register of Special charges of the——— for the year 19 .

[illegible]

No. 19-A]

FORMS.

A. T. C.-19-A.

FORM 19-A.

[Sec Art. 321-A.]

Register of bills for Articles supplied for the public service direct by firms in the United Kingdom.

Serial No.	Name of de- partment receiving supplies and number and date of letter forwarding bills.	Full name and address of supplier.	Number and date of supplier's bill or invoice.	Brief parti- culars of articles supplied.	PARTICULARS OF DRAFT.			Classifica- tion of charge.	Number and date of letter of authority issued to supplying firm.	Audit Section concerned.	Initials of Gazetted Officer.	REMARKS.					
					Amount in Sterling.	Cost in Rupees.	Rs. a. p.										
					£ s. d.												
1	2	3	4	5	6	7		8	9	10	11	12					

FORMS.

[No. 19-B]

A. T. C.-19-B.

FORM 19-B.

[See Art. 319.]

(To be printed on stout open foolscap.)

Major head_____

Minor head_____

Sub-head_____

Appropriation_____

Voted.

Non-voted.

Register of Periodical charges.

Left side.

Orders of Government or other competent authority.	Nature of charge	Sanctioned amount and the period of sanction

Year and month	Voucher No	Amount	REMARKS	Year and month	Voucher No	Amount.	RE MARKS
19 .				19			
April				April			
May ..				May			
June ..				June			
July ..				July			
August				August			
September				September			
October				October			
November				November			
December				December			
January				January			
February				February			
March .				March ..			

No. 19-B]

FORMS.

Right side.

Year and month.	Voucher No.	Amount.	REMARKS.	Year and month.	Voucher No.	Amount.	RE- MARKS.
19 ..				19 ..			
April ..				April ..			
May ..				May ..			
June ..				June ..			
July ..				July ..			
August ..				August			
September				September			
October				October			
November				November			
December				December			
January				January			
February				February			
March ..				March ..			
19 ..				19 ..			
April ..				April ..			
May ..				May ..			
June ..				June ..			
July ..				July ..			
August ..				August			
September				September			
October				October			
November				November			
December				December			
January				January			
February				February			
March ..				March ..			

ATC 19 C.

FORMS.

[No 19 C.

FORM 19 C

[See Art. 321-A.]

Office of the

No , dated

19 .

To

Manager.
 THE AGENT,
Reserve
 IMPERIAL BANK OF INDIA,

Sir,

I have the honour to enclose herewith the bills and vouchers detailed on the reverse and to request that a sterling draft for the aggregate amount thereof, namely, £ s d (), in favour of the Secretary of State for India in Council may please be supplied to this office at your earliest convenience. The cost of the Draft, including any bank charges, may be debited to the Government account against the respective departments concerned, this letter and its enclosures being submitted in support of the charge. It is requested that a separate pay order may be recorded on each bill and the equivalent thereof in Indian Currency noted both on the bills and in column G of the statement on reverse. The bank charges for the draft may, it is requested, be proportionally divided and shown separately on each bill as well as against each item detailed in the statement on reverse.

* I have the honour to be,

Sir,

Your most obedient Servant,

*Signature**Designation*

M7AGO

R

Particular of bills, invoices, etc.

[illegible]

FORMS

[No. 19-D.]

A. E. C. 19-D.

FORM 19 D

[See Art 321-A]

Office of the

No.

Dated

19 .

To

THE SECRETARY TO THE HIGH COMMISSIONER FOR INDIA,
INDIA HOUSE,

ALDWYCH,

LONDON, W. C.2.

SUBJECT.—*Payment for articles ordered direct from the United Kingdom on account of the public service.*

SIR,

I have the honour to forward herewith a Demand Draft (First of Exchange) No for £ s d. , drawn in favour of the Secretary of State for India in Council, and to request that the suppliers mentioned in the consolidated statement on the reverse may kindly be paid the amounts specified against each, on production of the original letter of authority issued by this office

The receipt of the Demand Draft may please be acknowledged

I have the honour to be,

SIR,

Your most obedient Servant,

Signature

Designation

FORM

[No. 19-E.]

A. T. C 19-E

FORM 19 E.

[See Art 321-A]

Office of the

No.

Dated

19 .

To

THE SECRETARY TO THE HIGH COMMISSIONER FOR INDIA,
INDIA HOUSE,
ALDWYCH,
LONDON, W C 2

SUBJECT — *Payment for articles ordered direct from the United Kingdom on account of the public service*

SIR,

I have the honour to forward herewith the Second of Exchange of the Demand Draft, No for £ s d , the First of Exchange of which was forwarded to you under this office letter No. , dated the 19 .

I have the honour to be,

SIR,

Your most obedient Servant,

Signature

Designation

FORM 19-F.

[Sec Art. 321-A.]

(Counter Foil.)

Office of the
dated

No. 10

To
Sir,
Gentlemen,

I have the honour to inform you that the High Commissioner for India (Accounts Department), India House, Aldwych, W. C. 2 is being requested to pay you the sum of £ in respect of your invoices detailed overleaf and to request that you will kindly apply to him for payment, supporting your application with this intimation in original.

I have the honour to be,

Sir,
Gentlemen,

Your most obedient servant,
Signature.....
Designation

No.....dated.....19 .
Copy forwarded to.....with reference to his letter No.....dated....., and with the request that a sum of Rs..... (.....) may be added to the expenditure of his office under the head.....
Signature.....
Designation.....

(Second Foil.)

Office of the
dated

19

No. To

Sir,
Gentlemen,

I have the honour to inform you that the High Commissioner for India (Accounts Department), India House, Aldwych, W. C. 2 is being requested to pay you the sum of £ in respect of your invoices detailed overleaf and to request that you will kindly apply to him for payment, supporting your application with this intimation in original.

I have the honour to be,

Sir,
Gentlemen,

Your most obedient servant,
Signature.....
Designation

No.....dated.....19 .
Copy forwarded to.....with reference to his letter No.....dated....., and with the request that a sum of Rs..... (.....) may be added to the expenditure of his office under the head.....
Signature.....
Designation.....

(First Foil.)

Office of the
dated

19

No. To

Sir,
Gentlemen,

I have the honour to inform you that the High Commissioner for India (Accounts Department), India House, Aldwych, W. C. 2 is being requested to pay you the sum of £ in respect of your invoices detailed overleaf and to request that you will kindly apply to him for payment, supporting your application with this intimation in original.

I have the honour to be,

Sir,
Gentlemen,

Your most obedient servant,
Signature.....
Designation

FORM 20.

A. T. C.-20.

[See Art. 331 (a).]

(To be printed on upon foolscap, 8 lines to page.)

5/149

Register of Pension Payment Orders issued for pensions chargeable to

No. of P. P. O.	Particulars of orders of sanctioning authority (including register No. on record file).	Date of P. O. and initials of G. O.	Name.	Designation of Last Employment and Office and amount of Last Pay. (To be filled in in the case of superannuation pensions only).	*Monthly Amount.	Where payable.	REMARKS.
1	2	3	4	5	6	7	8
							i.e., date of issue of duplicate with initials of officer signing, or cancellation of order (date and cause).

No. 149.

Page 236, Form 20—

Substitute the following for the words “ (To be printed on open foolscap, 8 lines to page) ” :—

“(To be printed on foolscap, Machine made, Blue Laid, Lancashire Ledger, D’cap, 30 lbs. E. L., 8 lines to page) ”.

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 149, dated the 1st February 1937.]

* NOTE.—If the pension is debitable to several Governments, specify in this column the amount debitable to each Government separately.

FORM 21.

[See Art. 333.]

(To be printed on foolscap.)

REGISTER OF NEW PENSIONS BY DEPARTMENTS.

Superannuation and Retired Allowances
Territorial and Political Pensions

granted to Government servants of the

Department.

FORMS.

[No. 21

No. 10	of									
m.	by	Vol. II, 1st Edn. (2nd)	Annual	Pens	Rs.					
Annual amount of each Pension removed during the twelve months since submission of the Estimates for	Rs.	a.	Annual amount of each Pension removed during the twelve months since submission of the Estimates for	Rs.	a.	Annual amount of each Pension removed during the twelve months since submission of the Estimates for	Rs.	a.	Annual amount of each Pension removed during the twelve months since submission of the Estimates for	Rs.
Annual amount of each Pension removed during the twelve months since submission of the Estimates for	Rs.	a.	Annual amount of each Pension removed during the twelve months since submission of the Estimates for	Rs.	a.	Annual amount of each Pension removed during the twelve months since submission of the Estimates for	Rs.	a.	Annual amount of each Pension removed during the twelve months since submission of the Estimates for	Rs.
Annual amount of each Pension removed during the twelve months since submission of the Estimates for	Rs.	a.	Annual amount of each Pension removed during the twelve months since submission of the Estimates for	Rs.	a.	Annual amount of each Pension removed during the twelve months since submission of the Estimates for	Rs.	a.	Annual amount of each Pension removed during the twelve months since submission of the Estimates for	Rs.
Annual amount of each Pension removed during the twelve months since submission of the Estimates for	Rs.	a.	Annual amount of each Pension removed during the twelve months since submission of the Estimates for	Rs.	a.	Annual amount of each Pension removed during the twelve months since submission of the Estimates for	Rs.	a.	Annual amount of each Pension removed during the twelve months since submission of the Estimates for	Rs.
Annual amount of each Pension removed during the twelve months since submission of the Estimates for	Rs.	a.	Annual amount of each Pension removed during the twelve months since submission of the Estimates for	Rs.	a.	Annual amount of each Pension removed during the twelve months since submission of the Estimates for	Rs.	a.	Annual amount of each Pension removed during the twelve months since submission of the Estimates for	Rs.
Annual amount of each Pension removed during the twelve months since submission of the Estimates for	Rs.	a.	Annual amount of each Pension removed during the twelve months since submission of the Estimates for	Rs.	a.	Annual amount of each Pension removed during the twelve months since submission of the Estimates for	Rs.	a.	Annual amount of each Pension removed during the twelve months since submission of the Estimates for	Rs.
Annual amount of each Pension removed during the twelve months since submission of the Estimates for	Rs.	a.	Annual amount of each Pension removed during the twelve months since submission of the Estimates for	Rs.	a.	Annual amount of each Pension removed during the twelve months since submission of the Estimates for	Rs.	a.	Annual amount of each Pension removed during the twelve months since submission of the Estimates for	Rs.

FORMS

[No. 23]

A T C-23.

FORM 23

[See Art 340]

Audit Register of Presidency Pensions

(Left hand page)

No of P P O	No of pensioner and pay last drawn	Class of pension	Monthly amount	Incidence of claw back	On last suc- ceeding autho- rity	Date of birth	Height	Residence	Personal marks of pensioner	RE- MARKS
----------------	--	------------------	----------------	------------------------------	--	---------------	--------	-----------	--------------------------------------	--------------

No. 161

Page 239, Form 23 (Left hand page) —

For the heading "Monthly amount" of Column 4 substitute "Monthly amount and date of commencement"

[Audit Code, Vol. II, 1st Edition (2nd Reprint) No 161, dated the 1st June 1937]

		Net								
--	--	-----	--	--	--	--	--	--	--	--

(Right hand page)

Central
Provincial

Major head—

Minor head—

Voted

Non voted

Year	DATE OF PAYMENT OF PENSION FOR THE MONTH OF					
	April	May	Columns for intermediate months	January	Feb- ruary	March
1921 22						
1922 23						
1923 24						
1924 25						
1925 26						
1926 27						

Major Head _____
Minor Head _____
Central _____
Provincial.
Voted _____
Non-voted.

FORM 24.

[See Art. 341.]

(Full size ; to be prepared on ordinary foolscap.)

Gratuity Register.

FORMS.

Serial No.	Orders of Sanctioning authority.	Name of payee.	Place of Payment.	Amount.	Incidence of charge.	Initials of G. O.	Payment.		Initials of G. O.	REMARKS.
							Date.	Voucher No.		
				Rs. a. p.						

The first five columns should be filled up on receipt of the order from the sanctioning authority. In the remarks column the fact of re-payment of a gratuity should be noted when repayment is complete.

FORMS.

[No. 24-A.]

A. T. C.-24-A.

FORM 24-A.

[See Art. 342, Rule 2.]

No. _____ dated _____

FROM

THE ACCOUNTANT GENERAL,

To

THE TREASURY OFFICER,

SIR,

I have the honour to forward Pension Payment Order No. _____
 in favour of _____ and to request
 that the total payments made on Anticipatory Payment Order No. _____
 from _____ (date) _____ at the rate of Rs. _____
 may be adjusted from the first payment of the final pension. A separate bill
 should be prepared for the first payment of the final Pension Payment Order
 and the bill together with both halves of the Anticipatory Payment Order
 should be forwarded to this office in a registered cover in advance of the
 treasury schedules.

I have the honour to be,

SIR,

Your most obedient servant,

(Signature)

Nos. 25-26]

FORMS.

A. T. C.-25.

FORM 25.

[See Art. 345.]

Last Pay certificate of pensions transferred to London for Payment.

No.

1. Name of the Pensioner.
2. Post held by him prior to retirement.
3. Date of birth (if available).
4. Rate of pension.
5. Date up to which paid in India.
6. Date from which payment is to be made in England.
7. Type of pension.
8. Conditions of grant.
9. Date of commencement of pension.
10. Date of sanction.
11. How charged in India.
12. How chargeable in the United Kingdom. [Art. 190 (1) and (2) (a) and (c) and 190-A. I (c), Audit Code.]
13. Amount commuted by the pensioner.
14. Amount commuted by employing Government [Art. 190 (3) Audit Code.]
15. Date of leaving India.
16. Total period of Military service (in years, months and days).
17. Date of commencement and end of each period of military service.
18. Governments under which service has been rendered in order of employment.

Deductions to be made, if any.

N.B.—This certificate must be produced to the Office of the High Commissioner for India before pension can be issued.

Place

Signature.

Date

Designation.

 FORM 26.
Deleted.

1000

[See Art 370]

(To be printed on Half Sheet, Imperial).

Agreement Sheet of Local Bills for the month of

19

Treasury by which drawn	Year of issue	Plain or Account of Issues in												Total to be paid in local notes	Remarks
		Apr 1	May	June	July	August	September	October	November	December	January	February	March		
Almer	19													Rs. a p.	
	19														
	19														
	19														
Indore	19														
	19														
	19														
	19														
Quetta	19														
	19														
	19														
	19														
Total	19														

FORM 33

Broadsheet of Local Bills for the year 19 —19

[See Art. 381]

(To be printed on foolscap)

 (On the obverse, the letter referred to in Article 381 together with a return endorsement of the Treasury Officer
 should be printed)
 (Reverse.)

FORMS.

LIST OF UNPAID BILLS.

List of Supply Bills and Transfer Receipts drawn on _____ Treasury during 19 ____-19 ____, remaining unpaid on
 the 31st March 19 ____

Treasury by which drawn.	Number.		Amount.	REMARKS	FOR USE IN ACCOUNTANT GENERAL'S OFFICE.		
					Amount credited to Government.	No and date of submission of refund	Date of payment.
	Supply Bills.	Transfer Receipts.					
			Rs. A P.		Rs. A P.		

A. T. C. 33, Part A.
Form 33, Part A.
(Left side.)

District.	Year of issue.	ISSUES.			GRAND TOTAL	District.	Year of issue.	PAYMENTS.			GRAND TOTAL.	Balance on 31st March.	REMARKS.		
		Balance on 1st April.	Monthly columns from April to March.					Total Issues.	March Final.	Monthly columns. from April to March.				Total Pay- ments.	March Final.
Grand Total ..															
Total as in conso- lidated Ab- stract ..															
Difference ...															

FORMS.

(Right side.)

MEMO. OF DIFFERENCES.

MEMO. OF DIFFERENCES.

District.

Excess in Re-

gister.

Excess in Ac-

count.

ference.

adjusted.

.

t.

in Re-

Ac-

ed.

MEMO. OF DIFFERENCES.

FORMS.

[illegible]

[See Art. 381]

(To be printed on foolscap)

 (On the obverse, the letter referred to in Article 381 together with a return endorsement of the Treasury Officer
 should be printed)
 (Reverse.)

FORMS.

No. 34.]

259

LIST OF UNPAID BILLS.

Treasury during 19 —19 , remaining unpaid on
 List of Supply Bills and Transfer Receipts drawn on the 31st March 19 .

Treasury by which drawn.	Date.	Number.		Amount.	REMARKS	FOR USE IN ACCOUNTANT GENERAL'S OFFICE.			Date of payment.
		Supply Bills.	Transfer Receipts			Amount credited to Government.		No and date of statement of fulfilment	
				Rs. A P.		Rs. A P.			

Nos. 36-A & 37]

A. T. C.-36-A.

FORMS.

FORM

[See Art.

(To be printed on

BROADSHEET OF REVENUE

Debit

Districts.	Opening Balance.	April. Oct.	May. Nov.	June. Dec.	July. Jan.	Aug. Feb.	Sept. March.	March Final.	Total Advance.	GRAND TOTAL.
GRAND TOTAL										
INITIALS OF BOOK SUPERIN- TENDENT.										

Certified that the balances shown above have been agreed with the balances shown in the \pm memo. and with

A. T. C.-37.

FORM

[See Art.

(Full size to be

Register of Permanent Advances in

Serial Number.	Sanctioning order.	Office for which sanctioned.

FORMS,

[Nos. 36-A & 37.]

36 A

412]

royal.)

ADVANCES FOR

19

Credit

Districts	April Oct	May Nov	June Dec	July Jan	Aug Feb	Sept March	March Final	Total Recoveries	Closing Balance	Balance as per ± memo	REMARKS.

those acknowledged by the controlling officers and that the total agrees with the Ledger Balance.

Superintendent

37

417.]

printed on foolscap)

the District

Date of drawing	Amount			
	1921 22	1922 23	1923 24	1924 25
Total on 1 4 21				
Total on 31 3 22				

FORM 37-A.

[See Art. 418.]

(To be printed on open Foolscap.)

CREDITS.

Broadsheet of Permanent Advances for the year 19 -19 .

District.	April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	March Final.	Total for the year.
Total														
TOTAL AS IN DETAIL BOOK														
Difference ..														
Initials of Superintendent, Book Department														

[See Art. 418.]

(To be printed on open foolscap)

DEBITS.

Broadsheet of Permanent Advances for the year 19 -19.

District	Opening Balance on 1st April.	April	May	June	July	August	September	October	November	December	January	February	March	March final.	Total for the year.	Grand Total.	Total credits for the year.	Closing balance on 31st March.
TOTAL																		
TOTAL AS IN DETAIL BOOK																		
Difference .																		
Initials of Superintendent, Book Department																		

No. 38]

FORMS.

A. T. C.-38.

FORM 38.

[See Art. 428.]

Register of Government servants lent or transferred to Foreign service.

No.....

Name

Date of birth

1. Official designation.†	From—From—From—From
2. Head of account to which pay was debitablc before transfer. Voted. Non-voted.	
3. No. and date of order with the name of the Government sanctioning transfer.	
4. To whom lent.	
5. When lent.	
6. Number of years of service completed on..... for the purpose of determining the rate of pension contribution under G. I., F. D. Resolution No. F.81-R. 1-24, dated 11th February 1929.	
7. Monthly rate of sanctioned pay in Foreign service under Fundamental Rules.	
8. Monthly rate of contribution under Fundamental Rules for leave salary.	
9. Scale of pay of the post in Government service held substantively by the officer.	
10. Monthly rate of contribution for— (a) pension under Fundamental Rules, (b) passage under Passage (Leo Commission) Rules, (c) Government's liability under rule 11 (1) of the Rules of the Indian Civil Service (Non-European Members) Provident Fund.	
11. Where the contributions are to be recovered.	
12. Whether creditable to Central or provincial.	

Notes.—Leave.

No. and date of order.	Kind of leave.	Rules under which granted, F. R. or C. S. R.	PERIOD OF LEAVE.	
			From	To

Notes.—Penal Interest.

Amount of Interest due.	No. and date of reference.	Amount recovered.	Date of recovery.	Amount of interest due.	No. and date of reference.	Amount recovered.	Date of recovery.	Amount of interest due.	No. and date of reference.	Amount recovered.	Date of recovery.

Other Notes.

†That is, of the post held substantively before his transfer. In the case of a non-gazetted Government servant the Superintendent should have the fact of the transfer to Foreign Service distinctly noted in the last Annual Book of Establishment.

FORM 39.

**Broadsheet of Contributions towards Pension and Leave salary for the
year 19 -19 .**

FORMS

[No. 39]

39.

Art. 429.]

and Leave salary for the year 19 -19 .

SURY.

[illegible]

[illegible]

FORM 39-B.

[See Art. 414.]

Register and Broadsheet of Advances for

19 -19

No. 39-B]

FORMS.

1	2	3	4	5	6	7	8	9	10	11	12 to 22	23	24	25	26
Serial No.	AUTHORITY SANCIONING THE ADVANCE	Name and Designation of Officer.	Amount sanctioned.	Amount and date of instalment.	Treasury of Payment.	No. and date of Payment Voucher.	Amount paid.	Outstanding balance on 1st April.	RECOVERIES IN THE MONTH OF				Total recoveries (columns 10 to 23).	Balance on 31st March.	No. and date of letter acknowledging the balance on 31st March.
	April.								May	And so on.	March Supplementary.				

Page 273, Form 39-C.—

Substitute the following for this form —

A.T.C 39 C.

Form 39-C.

(See Article 414)

Register and Broadsheet of advances for Motor Car — and of interest thereon for the year 19 — 19 —
House building —
Other Conveyances

Serial No	Name of Government Servant	No and date of order and the amount sanctioned	Monthly rate of recovery	Rate of interest	Amount drawn including balance of principal brought forward	Total interest due or brought forward	Amount recovered (13 columns from April to March final) 8-20	Total recoveries during the year	Balance of principal due at the end of the year carried forward	Balance of total interest due at the end of the year, carried forward	Remarks
			Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	
1	2	3	4	5	6	7	8-20	21	22	23	24

NOTE 1—The entries in this register should be grouped by months the name of the month being written in red ink across the first 7 columns. Sanctions will on receipt, be noted in chronological order in the first 4 columns. Advances drawn in the same month will be noted in column 6 against the entries made in above mentioned months will be entered in column 6 under the month in which payment is made and cross references recorded in columns 6 and 13 against the entries made in above mentioned months and payments respectively a line being drawn in the remaining columns against the entry for sanctions. If an advance is drawn in more than one instalment, the entries for second and subsequent instalments, with proper cross references be made in column 6 under the months of payment and payments will also be made against first instalment. Recovery of total advances will thus be watched according to the first entry of payment. Sufficient space should invariably be left after the entries for each month, to effect the necessary reconciliation with the detail book in accordance with Art 414, Audit Code.

NOTE 2—For the purpose of calculating interest the balances of advances outstanding at the end of each month should be entered in red ink below each month's entry recovery which should be made in black ink. Thus the red ink entries in the several monthly columns will represent the balances at the end of each month and all these entries should be added together and entered also in red ink in the column for total recoveries during the year (column 21). A progressive total of the outstanding balances at the end of each year will be entered in red ink in column 22. Interest on the total amount thus arrived at (in column 21) will be calculated after the advance is complete repaid, at the rate of interest applicable to each case (vide note 4 under Article 154 Civil Account Code, Vol I and Rule 1 thereunder) for one month which will represent interest due on the advance.

NOTE 3—Particulars of the original Mortgage Bond and of the Insurance cover notes should be noted in the remarks column whenever necessary, in order to watch the date of first insurance and of subsequent renewals.

NOTE 4—The fact that the officer concerned has accepted the balance shown in column 6 should be cited in the remarks column.

[Audit Code, Vol II, 1st Edn (2nd Rep.), No 83, dated the 2nd January 1930.]

[See Art. 414.]

Register and Broadsheet of Advances for

61- 61

FORMS.

Serial No.	AUTHORITY SANCTIONING THE ADVANCE		Name and Designation of Officer.	Amount sanctioned.	Amount and date of instalment.	Treasury of Payment.	No. and date of Payment Voucher.	Amount paid.	Outstanding balance on 1st April.	RECOVERIES IN THE MONTH OF					Total recoveries (columns 10 to 23).	Balance on 31st March.	No. and date of letter acknowledging the balance on 31st March.
	No.	Date.								April.	May	And so on.	March Supplementary.				
1											10	11	12 to 22	23	24	25	26

Page 273, Form 39 C.—

Substitute the following for this form —

A. T. C 39 C.

Form 39-C

(See Article 414)

House building — and of interest thereon for the year 19 — 19 —

Register and Broadsheet of advances for Motor Car — Other Convoynances

Serial No	Name of Government Servant	No and date of order and the amount sanctioned	Monthly rate of recovery	Rate of interest	Amount drawn including balance of principal brought forward	Total interest due or brought forward	Amount recovered (13 columns April to March Terminal 8-20)	Total recoveries during the year	Balance of principal due at the end of the year carried forward	Balance of total interest due at the end of the year, carried forward	Remarks
			Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	
1	2	3	4	5	6	7	8-20	21	22	23	24

Form 1.—The entries in this register should be grouped by months the name of the month being written in red ink across the first 7 columns. Sanctions will on receipt, noted in chronological order in the first 4 columns. Advances drawn in the same month will be noted in column 6 against the entries for sanctions. Those drawn in subsequent months will be entered in column 6 under the month in which payment is made and cross references recorded in columns 6 and 13 against the entries made as above. Entries for second and subsequent instalments, will with proper cross references, be made in column 6 under the months of payment and 7 and 13 as they will also be made in first instalment. Recovery of total advance will thus be worked against the first entry of payment. Sufficient space should invariably be left after the entries for a month, to effect the necessary reconciliation with the detail book in accordance with Art 414. Audit (C.C.)

Form 2.—For the purpose of calculating interest the balances of advances outstanding at the end of each month should be entered in red ink below each month's entry recovery which should be made in black ink. Thus the red ink entries in the several monthly columns will represent the balances at the end of each month and all these entries should be added together and entered also in red ink in the column for total recoveries during the year (column 21). A progressive total of the outstanding balances at the end of each year will be entered in red ink in column 22. Interest on the total amount thus arrived at (in column 23) will be calculated after the advance is complete repaid at the rate of interest applicable to each case (note 4 under Article 154 Civil Account Code Vol I and Rule 111 tendered) for one month which will represent interest due on the advance.

Form 3.—Particulars of the original Mortgage Bond and of the Insurance cover notes should be noted in the remarks column whenever necessary in order to watch the progress of first insurance and of subsequent renewals.

Form 4.—The fact that the officer concerned has accepted the balance shown in column 6 should be cited in the remarks column [Audit Code, Vol. II, 1st Edn (2nd Rep.), No 83, dated the 2nd January 1936]

FORM 40.

[See Art. 134.]

Register and Broadsheet of Special Recoveries for the Year

Serial Number.	From whom recoverable.	On what account Number, date and substance of Orders.	RECOVERIES DUE.			Number and date of instalments.	Treasury at which to be recovered.	AMOUNT RECOVERED.		Balance due at the end of the year.	REMARKS.
			Balance due from last year.	Amount due for the current year.	Total due for the current year.			Fourteen monthly columns April to March supplementary.	Total.		
			R ^s .	a.	p.			R ^s .	a.	p.	
		Total ..									
		Departmental Consolidated Abstract.									
		Total Difference									

(1) The progressive totals or the amount outstanding against each item should be entered in the Remarks column.

(1) The progressive totals or the amount outstanding against each item should be entered every month in red ink under the figures for recoveries.

(2) The Accountant General may dispense with agreement with the figures in the Departmental Consolidated Accounts, if it is possible to effect it.

FORMS.

[No. 41]

A. T. C.-41.

FORM 41.

[See Art. 435.]

Register of Special Recoveries.

No.

1. From whom recoverable	..	..
2. On what account	..	..
3. At what Treasury	..	..
4. Annual or total amount	..	..
5. Amount of instalment	..	..
6. Date of instalment	..	..
7. Number, date, and substance of Order	..	

No.

1. From whom recoverable	..	..
2. On what account	..	..
3. At what Treasury	..	..
4. Annual or total amount	..	..
5. Amount of instalment	..	..
6. Date of instalment	..	..
7. Number, date, and substance of Order	..	

[illegible]

has been passed on to you through this office

Certified that the credit for Rupees (in words)

No _____
Forwarded to the Accountant General, Central Revenues, New Delhi

Signature—
Designation—

, Nos. 43—45]

FORMS.

FORM 43.

Deleted.

FORM 44.*Deleted.*

FORM 45.*Deleted.*

FORM 47.

[See Art. 449.]

A. T. C.-47. List of Subscriptions to the Bengal and Madras Service Family Pension Fund realised in the Treasuries in the month 19 .

Name of Treasury or Department.		Name of Subscriber.	Period of Pay Bill.	Amount of Subscription.		FOR USE IN THE OFFICE OF THE ACCOUNTANT GENERAL, CENTRAL REVENUES.				REMARKS.
						Ledger folio No.	Widow's branch.	Son's branch.	Daughter's branch.	
				Rs.	a.	p.				
Add—Amount credited by other Departments ..										
Transfer entries { Add ..										
.. Deduct ..										
Grand Total ..										

I certify that the above total viz., Rs. 19 . as detailed below, has been duly credited in my Exchange Account with Central Revenues for the month of

Cash	..	..	..
Transfers	..	..	..
Total	..	..	..

Accountant General.

No. Forwarded to the Accountant General, Central Revenues. 19 . Dated

[See Art. 453.]

List of Subscriptions to Postal Insurance and Life Annuity Fund realised by deduction from pay bills of Government Servants employed in the during the month of 19 .

No of Policy or Contract	Name of Insured or Subscriber }	Designation.	AMOUNT REALISED BY DEDUCTION.			Fine or Mo- dical Fee.	REMARKS.
			Period of Pay bill.	Amount of premium	Amount of Sub- scription or pur- chase money.		

I certify that the sum of Rs ()
change Accounts with the Post Office for the month of 19 .
Station.

Dated

19 .

Here give the name of the Department or Province.

has been credited in my Ex-

Designation of Audit Officer.

A. T. O.-49.

FORM 49.

[See Art. 456, Annex A. Rule E.]

(To be printed on full sheet, Imperial.)

Broadsheet of the Forest Officers' Provident Fund for the year_____.

No. of Account.	Ledger. Folio.	Balance at commence- ment of year.	RECEIPTS IN THE MONTH OF		Interest for the year.	Total of receipts and opening balance.	WITHDRAWALS IN THE MONTH OF		Closing balance.	Total of withdraw- als and closing balance.	REMARKS.
			Twelve money columns for the twelve months and two money columns for March Final and March Supple- mentary.				Twelve money columns for the twelve months and two money columns for March Final and March Supple- mentary.				

Total as per Broadsheet.
 Total as per Detail Book.
 Initials of Superintendent, Book.
 Difference.
 Initials of G. O.

[See Art, 456, Annex. A, Rule F.]

(To be printed on Royal hand-made.)

NOTE.—There is space sufficient on each page for three years' accounts.

Ledger Account of the Forest Officers' Provident Fund year 19 .

FORMS.

[No. 50

233

NAME.			OFFICIAL DESIGNATION.						
Month.	Deposits.	Date.	REFUND OF WITHDRAWALS.		Total each month.	Withdrawals	Principal of each month for calculation of interest.	Interest on principal of each month.	REMARKS.
			Amount.						
Opening Balance.	Balance from 19								
April ..									
May ..									
June ..									
July ..									
August ..									
September ..									
October ..									
November ..									
December ..									
January ..									
February ..									
March ..									
	Total Deposits, Withdrawals and Interest..								
	Total Interest added to Principal								
	Total, including Balance ..						Total Withdrawals ..		
							Closing Balance ..		

FORM 51.

[See Art. 456, Annex A, Rule II.]

(To be printed on foolscap paper.)

FOREST OFFICERS' PROVIDENT FUND.

Deposit Account for the year ending 31st March 19 .

NUMBER.	NAME.			OFFICIAL DESIGNATION.	
Month.	Date of deposit.	Deposit.	Withdrawal.	Monthly balance on which interest is calculated.	Interest.
	Balance from 19 . . .				
April 19 . . .					
May . . .					
June . . .					
July . . .					
August . . .					
September . . .					
October . . .					
November . . .					
December . . .					
January 19 . . .					
February . . .					
March . . .					
TOTAL . . .					
Balance from last year, including interest				Forwarded to the depositor as directed in paragraph xii of the Rules of the Fund.	
Deposit as above					
Interest for 19					
Total				The 19	
Deduct—				Accountant General.	
Withdrawals as above					
Balance on 31st March 19					

FORMS.

[Nos. 51-A. & 51-B]

FORM 51-A.

[See Art. 462.]

Departmental Classified Abstract.

Not printed. Standardised

A. T. C.-51-B.

FORM 51-B.

(See Art. 464.)

Compilation Book.

Period of account.	Symbol or guide No. or guide letter.	Vou- cher No. *	Amount.	Total of each detailed head	Symbol or guide No. or guide letter	Vou- cher No. *	Amount.	Total of each detailed head.	And so on.

* Space for noting the name of the treasury.

FORMS

[Nos. 51-D & 51-E]

A. T. C. 51-D.

FORM 51-D.

[See Art 465]

Postal Insurance Fund District 19 .

Serial No in the Printed List of Postal Premia	Name of subscriber	No of Policy	Designation	April			May			And so on
				No of Voucher	Month a pay from which it covered	Amount	No of Voucher	Month a pay from which recovered	Amount	

No. 106.

Page 287, Form 51-D—

Insert two horizontal sub columns for "Total" and "Initial of the auditor in token of the agreement of the total with the classified abstract" under the third column "Amount" underneath the monthly columns in this form

[Audit Code, Vol II, 1st Edn (2nd Rep), No 106, dated the 1st June 1936]

--	--	--	--	--	--	--	--	--	--	--

A. T. C 51-E.

FORM 51-E

[See Art 477, Rule 1 (b).]

(To be printed on half foolscap quarto)

I certify tokens were redeemed on

and that the number of these tokens agree with those entered on the bills paid

I have personally satisfied myself that this number agrees with the total number of redeemed tokens shown in the Cheque Delivery Register, the Cash Payment Register and the Returned Bill Register on the same date

Senior Accountant, P. A D

A. T. C. 51-F.

FORM 51-F.

[See Art. 477, Rule 1 (a).]

The forms will be printed with the first column containing numbers 01 to 99 and 00, the digits for hundred and thousand being left to be entered in manuscript at the top and bottom of the column by the clerk using it.

(To be printed on open foolscap.)

TOKEN REGISTER.

19

Token No.	1st.	2nd.	3rd.	4th.	5th.	6th.	7th.	8th.	9th.	10th.	11th.	12th.	13th.	14th.	15th.	16th.	17th.	18th.	19th.	20th.	21st.	22nd.	23rd.	24th.	25th.
1																									
2																									
3																									
4																									
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24																									
25																									

EXPLANATION.—Against the number of the token issued, enter in the column of the "Date" on which it is issued the first letter of the Audit Section to which the bill has been sent and the number of the major head of charge (e.g., G. 22 for a General Administration bill sent to G. A. D.). Against all tokens received back enter the letter "R." (i.e. Redeemed) in the column of the "Date" on which they were redeemed.

FORMS.

[No. 51-F]

TOKEN REGISTER.

19

Token No	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th
26																														
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43																														
44																														
45																														
46																														
47																														
48																														
49																														
50																														
Opening balance.																														
No of tokens redeemed.																														
Total.																														
No. of tokens issued																														
Closing balance in hand																														
No of tokens not in hand																														
Total No of tokens in stock.																														
Cashier																														
Initial of																														
Ball receiver																														
G O.																														

* In token of verification of the closing balance by actual counting and of agreement of the total number of unredeemed tokens with the total number of bills outstanding in the office.

FORM 51-G.

[See Art. 477, Rule 1 (c).]

(To be printed on open foolscap, both sides.)

Token Census Register.

Month of			19
01	26	51	76
02	27	52	77
03	28	53	78
04	29	54	79
05	30	55	80
06	31	56	81
07	32	57	82
08	33	58	83
09	34	59	84
10	35	60	85
11	36	61	86
12	37	62	87
13	38	63	88
14	39	64	89
15	40	65	90
16	41	66	91
17	42	67	92
18	43	68	93
19	44	69	94
20	45	70	95
21	46	71	96
22	47	72	97
23	48	73	98
24	49	74	99
25	50	75	00

NOTE.—The digit for hundred and thousand should be entered in manuscript at the top and bottom of each column, to indicate the numbers of tokens above 100 onwards.

A.T.C-51-H.

FORM 51 H

[See Art, 477, Rule 1 (c)]

(To be printed on foolscap folio)

Enquiry regarding token numbers of outstanding pre-audit bills.

For the month of _____ *19*

Will you please note on the reverse the token numbers of all bills received at the counter of this office, which may be outstanding in your Section on the afternoon of the _____ instant and return this memo *without fail* by the _____ morning ? It is particularly requested that auditors will include in this list all bills which have not been actually sent to the cash office, such as those which may be pending either with the G O in charge or with the Superintendent

*Superintendent, P. A D.**Dated* _____ *19* .

To

SUPERINTENDENT,

_____ *Section.*

Nos. 52 & 52-A]

FORMS.

A.T.C.-52.

FORM 52.

[See Art. 481.]

(To be printed on foolscap.)

Register of Cheques drawn. Pre-audit Pay Department.

No. of Cheque.	Amount.		
	Rs.	a.	p.

A.T.C.-52-A.

FORM 52-A.

[See Art. 481.]

Register of Cheques delivered. Pre-audit Pay Department.

No. of cheque.	To whom paid.	Voucher No.	Token No.	Description of charge.	Amount.			
					Rs.	a.	p.	

Nos. 53-A & 53-B]

FORMS.

A.T.C.-53-A.

FORM 53-A.

[See Art. 483.]

(To be printed on half foolscap.)

MEMORANDUM.

_____, dated _____ 19 .

Cheque No. _____ drawn for cash paid up to....o'clock
in advance

Rupees _____

Rs. _____

Assistant Accountant General.

A.T.C.-53-B.

FORM 53-B:

[See Art. 487.]

(To be printed in half foolscap.)

MEMORANDUM.

Pre-audit cash payments
cheque

Amount of Vouchers paid at _____ o'clock Rs. _____

_____ Vouchers for Rs. _____ sent already,

_____ Vouchers for Rs. _____ sent herewith.

*Assistant Accountant General,**In charge, Presidency Pay Department.*

_____ 19 .

Agreed _____

A. A. O.A. A. G.D. A. G.

FORMS.

[No. 54]

A.T.C.-54.

FORM 54.

[See Art. 490.]

Accountant General's Check Register of outstanding pre-audit cheques for the week ending

1 Date.	2 Amount of pre-audit cheques delivered.			3 Amount of cheques paid.		
	Rs.	a.	p.	Rs.	a.	p.
TOTAL						

Cheques outstanding at end of previous week.

Add—Amount of pre-audit cheques delivered. (Total column 2.)

Total

Deduct—Amount of cheques paid (Total column 3.)

Balance of cheques outstanding on

Checked with the list of outstanding cheques (Article 489) for the week ending

Accountant General.

Note—Column 2 of this

mentioned in Article
nt General should

FORM 54-A.
[See Note 2 to Rule (XI) of Annexure A of Chapter 22.]
Register of Final Post-audit of Pre-audit Bills.

[illegible]

The Superintendent will at the time of passing the bill, check the entries made by the auditors in columns 1 to 5 of this register and initiate column 6, Columns 8 to 12 should be completed when the paid bills are received for post-audit.

See also Note 2 under Rule XI of Annexure A to Chapter 22 of the Audit Code,

See also Note 2 under Rule XI of Annexure A to Chapter 22 of the Audit Code.

FORMS.

[No. 55]

A.T.C.-55.

FORM 55.

[See Art. 491.]

Schedule of the Pre-audit Payments of
Department.

No. of Voucher.	Net payments	Income Tax.	Recoveries creditable to service heads.	I. C. S. Family Pension Fund.	Total gross pay- ments	Remarks.
1	2	3	4	5	6	7

By Cheque.

Total by cheque						

In Cash.

Total in cash.						
Total by cheque and in cash.						

NOTE — A column may be added before column 5 for any other deductions which are to be treated in the same manner.

No. 55-A]

FORMS.

~~A.P.C. 55-A.~~

FORM 55-A.

[See Art. 491.]

DAILY CASH MEMORANDUM OF PRE-AUDIT PAYMENTS.

.....(Date).

Total No. of vouchers.	Departments.	NET PAYMENTS.			REMARKS.
		Cash.	Cheque.	Total.	

No. 55-A]

FORMS.

~~A.T.C. 55-A.~~

FORM 55-A.

[See Art. 491.]

DAILY CASH MEMORANDUM OF PRE-AUDIT PAYMENTS.

.....(Date).

Total No. of vouchers.	Departments.	NET PAYMENTS.			REMARKS.
		Cash.	Cheque.	Total.	

FORMS.

[No. 58]

A.T.C.-58.

FORM 58.

[See Art. 500.]

(To be printed on foolscap folio.)

Register of ^{Receipts} ~~Imperial~~ Bank Deposits at _____
 _____ for the month of _____ 19 ____ .

Date	Receipts.			Payments			Initials
Total for the month							
Deduct <u>Receipts</u> <u>Payments</u>							
Net <u>Receipts</u> <u>Payments</u>							

FORM 59.

for the month of

[See Art. 506.]

Classified Abstract of Small Coin Depôts in

A.P.C.-59.

(RECEIPTS.)

TOTAL
RECEIPTS.Account
between.
(b)Mint
Remittances.
(c)Foreign
Remittances.Small Coin
Depôt
Remittances.

Name of Depôt.

Rs. a. p.

Rs. a. p.

Rs. a. p.

Rs. a. p.

Rs. a. p.

Rs. a. p.

Rs. a. p.

Rs. a. p.

TOTAL RECEIPTS

Small Silver Balance decreased

Nickel Balance decreased

Bronze and Copper Balance decreased

GRAND TOTAL

on account of deficiencies in remittances from and to Small Coin Depôts in

(a) For Bombay and Central Revenues accounts only.

(b) This column is intended to exhibit the debits and credits on account of deficiencies in remittances from and to Small Coin Depôts in another province.

FORMS

19 .

for the month of

FORM 59—contd.

(DISBURSEMENTS.) Classified Abstract of Small Coin Depôts in

Name of Depôt	Small Coin Depôt. Remittances		Mint Remittances		Foreign Remittances		Account between (b)		Rs.		Rs.		Rs.		Rs.		TOTAL DISBUR- SEMENTS.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
TOTAL DISBURSEMENTS																		
Small silver Balance increased																		
Nickel Balance increased																		
Bronze and Copper Balance increased																		
GRAND TOTAL																		

SMALL COIN DEPÔT BALANCES.						TOTAL.	
Small silver		Nickel coin		Bronze and Copper coin.		Rs.	a. p.
Rs.	a. p.	Rs.	a. p.	Rs.	a. p.		

(a) For Bombay and Central Revenue accounts only
 (b) This column is intended to exhibit the debits
 and credits on account of deficiencies in remittances from and to Small Coin Depôts in another province

Memo of Balance.

Balance current month

Do, last month

Decrease

Increase

FORM 59.

[See Art. 506.]

(RECEIPTS.) Classified Abstract of Small Coin Depôts in for the month of 19 .

Name of Depôt.	Small Coin Depôt Remittances.		Mint Remittances. (a)		Foreign Remittances.		Account between. (b)		Rs. a. p.		Rs. a. p.		TOTAL RECEIPTS.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
TOTAL RECEIPTS ..														
Small Silver Balance decreased ..														
Nickel Balance decreased ..														
Bronze and Copper Balance decreased ..														
GRAND TOTAL ..														

(a) For Bombay and Central Revenues accounts only.
(b) This column is intended to exhibit the debits and credits on account of deficiencies in remittances from and to Small Coin Depôts in another province.

Name of Depôt.		for the month of 19 .												TOTAL DISBURSEMENTS.	
		Small Coin Depôts.		Mint Remittances.		Foreign Remittances.		Account between							
		Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.		
TOTAL DISBURSEMENTS.															
Small silver Balance increased															
Nickel Balance increased															
Bronze and Copper Balance increased															
GRAND TOTAL															
b) For Bombay and Central Revenues accounts only This column is intended to exhibit the debits and credits on account of deficiencies in remittances from and to Small Coin Depôts in the province.															
		SMALL COIN DEPÔT BALANCES.													
		Small													

[illegible]

A.T.C-50.

FORAI CO.

[See Arts. 507 and 678.]

Statement of Disburgers' Accounts

for the month of

61

Office or District.

Opening
Balance.

During the month.

TOTAL.

Disburse-
ments
during
the month.

Closing
Balance

Total.

Initials
of
Auditor.

REMARKS.

The names of all accounting Treasuries should here be printed in the order followed in the Cash Balance Report and other detailed returns.

TOTAL ..

Departmental adjusting account ..

TOTAL ..

Departmental Accounts in Detail ..

Local Remittances in Transit ..

TOTAL ..

EXCHANGE ACCOUNT ABSTRACT.
CT.

TRANSFERS

GRAND TOTAL ..

FORMS.

FORM

[See

Works Audit

DIVI

PART I.—SANCTIONS

Minor Head

Major Head

[illegible]

* To the nearest rupee.

PART III—SANCTIONS TO CONTRACTS

FORMS

309

[No. 61

PART III -- SANCTIONS TO CONTRACTS												
Item No.	Reference to sanction	Name of work or Account	Name of contractor	Stipulated date of completion of contract.	* Substance of sanction (Quantities, Rates, other necessary conditions, etc)	No of form of agreement (if an ordinary form is used)	REFERENCE TO PAYMENT VOUCHERS				REMARKS	
							April	May	June	and so on		
1	2	3	4	5	6	7	8	9	10	11	12	13

No. 139.

Page 303, Form 61, Part III—

For the existing column 5 substitute the following two columns & number—
ing the columns 6 to 12 as 7 to 13—

Date of completion of contract		
Stipulated (To be filled in from the first running bill)	Actual (To be filled in from the final bill)	
5	6	

[Audit Code, Vol II, 1st Edn (2nd Rep.), No 139, dated the 2nd January 1937]

* If, in respect of any sanction the Gazetted Officer in charge has authorised that audit be conducted against the original orders (vide Article 560), then the latter should be pasted in a guard file, which should be treated as an accompaniment to the Audit Register, and it will suffice to quote in this column merely the reference to the pages of the file.

FORM 61—concl'd.

PART V.—MISCELLANEOUS SANCTIONS.

FORMS.

[No. 61.]

311

Item No.	Authority No. and date.	Name of work or Account.	Substance of order.	Amount of Sanction.	NOTE OF EXPENDITURE INCURRED FROM TIME TO TIME AGAINST EACH SANCTION.				REMARKS.
					No. of voucher.	Month.	Amount.	Progressive total.	
1	2	3	4	5	6	7	8	9	10
				Rs. a. p.			Rs. a. p.	Rs. a. p.	

FORM 61—*contd.*

PART IV.—ORDERS OF SPECIAL RECOVERIES.

Item No.	1	No. and date of authority ordering or promising the recovery.	2	Name of work or Account.	3	Nature of recovery.	4	Substance of order with name of the person from whom recovery is to be made.	5	Due date or dates of recovery.	AMOUNT RECOVERABLE.			NOTE OF RECOVERIES MADE FROM TIME TO TIME DURING THE YEAR AGAINST EACH ORDER.				14	15	REMARKS.														
											Balance brought over from previous year's Register.	7	Rs. a. p.	Recovery ordered during year	8	Rs. a. p.	Total (cols. 7+8)	9	Rs. a. p.	No. of voucher or account.	10	Month.	11	Amount.	12	Rs. a. p.	Progressive total of recoveries.	13	Rs. a. p.	Balance carried over to next year's Register.	14	Rs. a. p.		15

PART V--MISCELLANEOUS SANCTIONS

FORMS.

[No. 61]

Item No	Authority No and date	Name of work or Account	Substance of order	Amount of Sanction	NOTE OF EXPENDITURE INCURRED FROM TIME TO TIME AGAINST EACH SANCTION				REMARKS
					No of voucher	Month	Amount	Progressive total	
1	2	3	4	5	6	7	8	9	10
				Rs a p			Rs a p	Rs a p	

A. T. C. 62.

FORM 62.

[See Article 536.]
Register of Land Charges for the year

Province.

PARTICULARS OF AWARD.						COMPLETION OF AWARD STATEMENT.				*Amount of abatement of Land Revenue per annum.	
OFFICER BY WHOM ISSUED.		No.	Date.	Area of land taken up.	Amount.	Work for which taken up.	Amount passed. No. and month of voucher.	WHEN SENT TO CHIEF REVENUE AUTHORITY.			
Name and designation of the officer making the award.	Amount payable to individual payees.							No.	Date.		
1	2	3	4	5	6	7	8	9	10	11	12
Rs.											

No. 151.

Page 312, Form 62—

Insert the following above the heading of this form :—

“ (To be printed on foolscap,
Machine made, Blue Laid,
Lancashire Ledger, D’cap, 30 lbs. E. L.”
[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 151, dated the 1st February 1937.]

* This column should be filled in only in the case of Irrigation, Navigation, Drainage and Embankment works.
NOTE.—The details of amounts entered in column 2 should work up to the total shown in column 6.

A. T. C. 62.

FORM 62.

[See Article 536.]

Register of Land Charges for the year

Province.

PARTICULARS OF AWARD.					COMPLETION OF AWARD STATEMENT.				* Amount of abatement of Land Revenue per annum.			
OFFICER BY WHOM ISSUED.		Amount payable to individual payees.	No.	Date.	Area of land taken up.	Amount.	Work for which taken up.	Amount passed. No. and month of voucher.		WHEN SENT TO CHIEF REVENUE AUTHORITY.		
Name and designation of the officer making the award.										No.	Date.	No.	Date.	Designation of Chief Revenue Authority.
1		2	3	4	5	6	7	8	9	10	11	12
Rs.												

No. 151.

Page 312, Form 62—

Insert the following above the heading of this form :—

“ (To be printed on foolscap,
Machine made, Blue Laid,
Lancashire Ledger, D'cap, 30 lbs. E. L.”
[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 151, dated the 1st February, 1937.]

* This column should be filled in only in the case of Irrigation, Navigation, Drainage and Embankment works.
Note.—The details of amounts entered in column 2 should work up to the total shown in column 6.

No. 63-A]

FORMS.

A. T. C. 63-A.

FORM 63-A.

[See Articles 614 and 615.]

(To be printed on foolscap folio.)

Office of the _____

Dated _____, the 19 .

Certified that the expenditure during the month of _____ 19 ,
 on the following works done by the _____ Division on behalf of
 _____ amounted to Rupees _____ (Rs.)
 and that the connected payment vouchers have been audited in this office in
 accordance with rule.

No.	Particulars.	Amount.	
		Rs.	a. p.

(Signature.) _____

(Designation.) _____

Suspense Accounts

Purchases

Stock

Miscellaneous P. W. Advances

London Stores

Workshop Suspense

Broadsheet of

Deposits

Takavi Works Advances

Major head (in the case of suspense accounts)

Date on	APRIL 19				MAY 19				And so on for the intermediate months from June to March	I—SUPPLEMENTARY ACCOUNT				II—SUPPLEMENTARY ACCOUNT			
	Debits	Credits	Debits	Closing balance	Debits	Credits	Closing balance	Debits		Credits	Closing balance	Debits	Credits	Closing balance	Debits	Credits	Closing balance
1	2	3	4	5	6	7	8	9 to 58	30	40	41	42	43	44			
	Rs 4.00	Rs 10.00	Rs 10.00	Rs 10.00	Rs 10.00	Rs 10.00	Rs 10.00		Rs 10.00	Rs 10.00	Rs 10.00	Rs 10.00	Rs 10.00	Rs 10.00			
TOTAL																	
TOTAL AS PER BOOK																	
DETAIL LEDGER																	

Score out Credits	in the case of Miscellaneous P W Advances, Stock, London Stores and Takavi Works Advances and Debts in the case of Purchases and Deposits
Score out Debits	in the case of Miscellaneous P W Advances, Stock, London Stores, and Takavi Works Advances; and 'Credits' in the case of Purchases and Deposits

Score out Credits	in the case of Miscellaneous P W Advances, Stock, London Stores and Takavi Works Advances and Debts in the case of Purchases and Deposits
Score out Debits	in the case of Miscellaneous P W Advances, Stock, London Stores, and Takavi Works Advances; and 'Credits' in the case of Purchases and Deposits

FORM 63-A.

[See Articles 614 and 615.]
(To be printed on foolscap folio.)

Office of the_____

Dated_____, the 19 .

Certified that the expenditure during the month of_____19 ,
on the following works done by the_____Division on behalf of
_____amounted to Rupees_____(Rs.)
and that the connected payment vouchers have been audited in this office in
accordance with rule.

No.	Particulars.	Amount.		
		Rs.	a.	p.

(Signature.)_____

(Designation.)_____

Suspense Accounts.

Purchases.

Stocks.

Miscellaneous P. W. Advances

1. Introduction

THE LONDON CHOCOLATE CO.

Broadsheet of

Tikavi Works Advances.

Major head (in the case of suspense accounts).

[illegible]

†Score out "Credits" in the case of Miscellaneous P. W. Advances, Stock, London Store, and Takavi Works Advances, and "Debits" in the case of Purchases and Deposits.
 ‡Score out "Debits" in the case of Miscellaneous P. W. Advances, Stock, London Store, and Takavi Works Advances; and "Credits" in the case of Purchases and Deposits.

FORM 65.

[See Articles 642 and 643.]

Broadsheet of Cemetery Endowment Receipts for the year 193 .

Cemetery Endowment Receipts for the year 193 .												
RECEIPTS DURING THE YEAR.												
1	Balance brought forward from previous year.		April.	May.	June.	July.	August.	and so on with two additional columns for I--Supplementary Accounts and II--Supplementary Accounts. 8 to 16		Total for the year.		
	2		3	4	5	6	7	8 to 16		17		
Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.			Rs. a. p.		
Ordinary.										18		
Cemetery at										Rs. a. p.		
" "										Rs. a. p.		
Special.												
Cemetery at												
" "												
TOTAL												
TOTAL AS PER LEDGER												

FORMS.

FORMS.

*FORM 66.

[See Articles 659 to 662.]

Province.

Statement showing the Financial Results of Irrigation, Navigation, Embankment and Drainage Works for, and up to the end of, 19 -19 .

1 Number of Works.	2 Names of works.	GENERAL FINANCIAL RESULTS TO END OF 19 -19 .										FINANCIAL RESULTS OF THE YEAR 19 -19 .									
		3 Main canals and branches.		4 Distributaries.	5 Estimated cost of construction (direct and in- direct).	6 Date of completion of work.	7 Date when system first came into operation.	8 Total capital outlay (direct and indirect).	9 Accumulated arrears of interest.	10 Accumulated surplus revenues.	11 Total sum at charge (Columns 7 and 8).	12 Gross receipts (direct and indirect).	13 Working expenses (direct and indirect).	14 Net Revenue.	15 Percentage on capital outlay, Column 7.	16 Percentage on sum at charge, Column 10.	17 Interest.	18 Net profit.	19 Net loss.	20 Area irrigated.	21 Percentage of working expenses to receipts (Column 11 to Column 12).
		Miles	Miles.	Ra.	Date	Date.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	%	%	Rs.	Rs.	Rs.	Acres.	%	

*The instructions in Article 662 regarding the printing of the working forms should be borne in mind.

[See Article 690.]

Broadsheet of Public Works Remittances to Treasuries.

[illegible]

FORM 70.

Deleted.

FORM 71.

Deleted.

FORM 72.

Deleted.

[See Article 730.]

(To be printed on foolscap.)

Register of insufficient or otherwise irregular sanctions accorded by

Serial No.	REFERENCE TO SANCTION.			Particulars of sanction.	Amount of sanction.	Reason for challenge.	Particu- lars of corres- pondence.	Final disposal.	Initials of the officer passing the sanction.	EXPENDITURE INCURRED AGAINST THE SANCTION, IF ANY, BEFORE RECTIFICATION.		
	Autho- rity.	No.	Date.							Month in which it ap- peared.	Amount.	Initials of Super- intendent.

FORM 73.

[No. 72-A.

FORM 74—*concl'd.*
PART II.—MISCELLANEOUS OBJECTIONS.

Item No.	No. of voucher or item in the schedule concerned (with name of Schedule).	Particulars.	AMOUNT UNDER OBJECTION.		Particulars of objection.	Explanation of Divisional Officer.	Remarks by Superintending Engineer.	To be filled in the Audit Office.	How disposed of
			Vouchers awaited.	Other items.					
			*Rs.	*Rs.					
		† Total amount of objections awaiting adjustment (including those relating to the items detailed in this Part).							

* In nearest rupees.
† All entries relating to the total amount of expenditure under objection should be shown in red ink.

[See Arts 743 and 757 to 767]

Objection Book and Adjustment Register.

(PUBLIC WORKS TRANSACTIONS.)

Class of Objection

Item No	Name of Work Particulars of Item	BALANCE BROUGHT FORWARD		APRIL		AND SO ON	SUPPLEMENTARY ACCOUNTS Rs		Reference to the order, account, voucher or other documents justifying the removal of objection	† Remarks (including particulars of correspondence and action taken)
		Year from which out standing	Amount	† Amount placed under objection	† Amount cleared		Amount placed under objection	Amount cleared		
			* Rs	* Rs	* Rs		* Rs	* Rs		

* In nearest rupees

† The amount placed under objection during the month or the amount cleared during the month should be noted in black or blue black ink, and the progressive totals should be shown in green ink, e.g., 100' 200' and so on

‡ This column should be filled in only in respect of "Miscellaneous" Objections

A.T.C. 76.

FORM 76.

[See Art. 769.]

(Condensed.)

Objection Statement showing the Result of the Audit and Examination of the
(and of the Cash Account) of the

List of Payments
Treasury for 19 .
(N.B.—This statement must be returned within a fortnight of its receipt, or the cause of any delay in doing so explained by docket).

No. of item.	Date of receipt or payment.	No. of Voucher.	Nature of Receipt or Payment.	Amount under Objection.	Nature of Error or Objection.	Order of the Accountant General thereon.	Explanation or Remarks of the Officer in charge of the Treasury.

NOTE.—When the space in the last column against any objection is found to be insufficient, the Treasury Officer may furnish his explanation on separate memoranda.

FORMS

[No. 77]

A. T. C -77.

FORM 77.

[See Art 774]

(Full size.)

Retrenchment Slip

Accountant General's Office.

Dated 19 .

To

Please note that the Treasury Officer, _____, has been
 instructed to recover from the next Pay bill presented by you the
Travelling
Contingent
 amount named below in the manner indicated

COUNTERFOIL

Drawing Office—

Treasury of payment—

 Voucher { No
 Date

Amount to be recovered Rs ..

To be recovered in

Disallowed by countersigning Authority

Reasons Pay overdrawn

Travelling allowance overdrawn

For explanation, see reverse

He should immediately forward any representation he may have to make, in order
 that, if it is accepted the retrenchment order may be withdrawn or modified

No

Copy forwarded to the Treasury Officer, _____, for information and guidance.

Assistant Accountant General.

NOTE —In the copy sent to the Treasury Officer, the entry "for explanation see reverse"
 should be scored through, no such explanation being required by the Treasury Officer.

Noted in the Objection Book

Auditor.

78.

793 and 794]

(an open sheet of medium.)

for the month of

19

Nature of Objection	Subsequent Reminders, etc.	MODE OF ADJUSTMENT			
		MONTH IN WHICH ADMITTED IF FINALLY PASSED		IF DISALLOWED THE ACCOUNT IN WHICH THE ITEM IS CREDITED OR THE NUMBER OF THE VOUCHER FROM WHICH IT IS RECOVERED	
		Month	Amount of each portion admit- ted	Date of Credit or No of Voucher	Amount
11	12	13	14	15	16
			Rs a p		Rs a p

Classified	Object	Differ	Explains
------------	--------	--------	----------

No. 115.

Pages 330-331, Form 78—

Delete the first sentence of the certificate on this form and also the word "also" occurring in the second sentence

[Audit Code, Vol II, 1st Edn (2nd Rep), No 115, dated the 1st July 1938]

Suspense—					I have examined the Objection Book and find it complete in all respects.
Receipts					
Charges					
Adjustments—					
Receipts					Date
Charges					
					Superintendent.

FORM 79.

[See Arts. 785 to 793.]

(Condensed form representing a medium page).

Adjustment Register (other than Public Works Transactions) of

for the month of

19 .

Month of Adjustment.	No. of Voucher or date of Recovery or Re-credit.	Objection Book Item No.	AMOUNT ADJUSTED UNDER				HOW ADJUSTED.†				
			ORIGINAL.		SUSPENSE.	ITEMS ADJUSTED BUT AWAITING FINAL CLEARANCE.					
			Period of Account.	No. of Voucher or date of Receipt.							
				Advances Recoverable.	Credits.	Debits.	For want of detailed Bill.	For other reasons.	Cash Recoveries of Service payments.		
This month is of course, the account month, the month in which account adjustment is made.	Aug. 34 of Aug. '21. 64 of Aug. '21.									a. Recovered in cash by Collector. b. Deducted from bill. c. By transfer entry No. d. Refunded to. e. Admitted on detailed bill. f. Admitted on stamped voucher. g. Admitted on completed voucher. h. Admitted on explanation in Objection Statement. i. Admitted on sanction of competent authority.	Initials of Superintendent.

† When adjustment is effected in any of the ways noted here, it will suffice to quote the corresponding letter; other letters can be added at discretion, according to local circumstances.

Broadsheet of debits, credits and balances under the head

FORMS.

[No. 80]

333

[illegible]

Broadsheet of debits, credits and balances under the head Objection Book Advances Objection Book Expense Account for the year 19 -19

FORMS.

[No. 80]

333

[illegible]

FORMS.

(No. 80-A)

Month.	Original <u>credits.</u> debts.	Adjusting Credits. minus Debits.	Net difference.	Explanation of difference.
April				
Difference up to April..				
Add—May				
Difference up to May ..				
Add—June				
Difference up to June				
and so on.				

Amount added to the
debit side of the account

Objection Statement showing the result of the Audit and Examination
for

No. and date of voucher or date of receipt.	Nature of Receipt or Payment.	AMOUNT PLACED UNDER																	
		Advances Recover- able.	SUSPENSE.						AWAITING CLEARANCE.						Service payment for recovery.				
			Receipt.			Charge.			For want of de- tailed bills.			Other reasons.							
			4			5			6			7							
1	2	3			4			5			6			7			8		
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
No. of Items.	Grand Total of month's objections																		
	Memorandum of objectionable Items.																		
	Balance from past month. . .																		
	Add—Total of month's objections . .																		
	TOTAL																		
	Deduct—Amount adjusted during as per separate Adjustment Register.																		
	Balance outstanding																		

Heads.	Classified Abstract.	Objection book.	Difference.	Explanation of Difference.
Advances recoverable				
Charges Adjustment.				
Suspense—				
Receipts				
Charges				
Adjustment				
Receipts				
Charges				

NOTE 1.—When the space in column 10 against any objection is found to be insufficient, the Treasury Officer may for some

NOTE 2.—The Treasury Officer is required specially to note on this Form the actual dates of receipt in and

FORMS.

[No. 82]

82.

Art. 799.]

(Alternative Forms)

of the List of Payments (and of the Cash Account) of the Treasury

19

MODE OF ADJUSTMENT (FOR USE IN ACCOUNTANT GENERAL'S OFFICE)							
Nature of Error or Objection	Orders of the Accountant General thereon	Explanation or Remarks of the Officer in charge of the Treasury (see foot-note 1 below)	Date of credit or No. of voucher from which re- covered	Month of adjustment	Amount		
9	10	11	12	13	14		
					Rs	a	p

Station

Date _____

Date of receipt at Treasury

19

Deputy Accountant General.

Return to _____ on date _____

19

Officer in charge of Treasury.

Station

See Note 2 below.

furnish his explanation in separate memoranda in order to keep this Form clean and tidy, as it is to be preserved years
despatch from his office to check delays in submission

FORMS.

FORM 83.

Deleted.

FORM 84.

Deleted.

FORMS.

FORM 85.

Deleted.

for the four years commencing

Fixed establishment of the from April 19										Scale of Pay and Allowances					
Name of Section										Sanctioned number of posts		And so on for other months.		Remarks.	
April		May			June.		July								
Number of incumbents.		Number of incumbents.			Number of incumbents.		Number of incumbents.								
Substantive pay		Substantive pay			Substantive pay		Substantive pay								
Leave salary		Leave salary			Leave salary		Leave salary								
Additional pay for officiating		Additional pay for officiating			Additional pay for officiating		Additional pay for officiating								
No and month of voucher		No and month of voucher			No and month of voucher		No and month of voucher								

FORM 83

[See para. 5, Appendix II]

JULY LEAF OF AUDIT REGISTER.

Serial Number	Name	Pay on 1st Apr	Date of increment and amount	April		May		June		And so on for other months		REMARKS.
				A	B	A	B	A	B			
	Total											
Last month's figures	..	.										
Fresh Total	..	.										
Form B.										
Monthly expenditure	.	..										

FORM 89.

[See para. 6, Appendix 11.]

FLY LEAF OF AUDIT REGISTER.

[Simplified Form.]

Month.	Last month's figure and changes during the month.	Changes for the whole month, + increase, — decrease, A.	Changes for broken periods, + increase, — decrease, B.
		Rs. A.	Rs. A.
April 19	Last month's figure as per column A.	2,579 0 2,759 0	..
	Add changes on account of Deduct casualties as per column 7 of pay bill . . . .	..	..
	Add—changes on account of increments	+16 0	+12 0
	Total	2,595 0	12 0
	Add—as per column A. . . .	..	2,595 0
	Total for the whole month . .	2,595 0	2,607 0
May 19 and so on for other months . . . .	..	2,595 0	..

	..	18 0	14 0
	Total	2,613 0	14 0
	Add—as per column A. . . .	..	2,613 0
	..	..	2,627 0

FORM 90.

[See Rule 1, Appendix 15.]

(To be printed on foolscap—both sides.)

PERSONAL PASSAGE ACCOUNT.

Children.

Service _____ A.—Name _____ Sex _____ Date of birth _____
 Name of Officer _____ B.— " _____ " _____
 Date of birth _____ C.— " _____ " _____
 Name of Wife _____ D.— " _____ " _____
 Date of Marriage _____ E.— " _____ " _____
 F.— " _____ " _____

FORMS,

[No. 90

Explanatory Details of Entry	SELF		WIFE		CHILDREN						REMARKS		
	No. and Date of Voucher	Amount admissible and Total pay- ment	No. and Date of Voucher	Amount admissible and Total pay- ment	A.	B.	C.	D.	E.	F.	No. and Date of Voucher	Amount admissible and Total pay- ment	Remarks
		\$ c d		\$ c d	No. and Date of Voucher	No. and Date of Voucher	No. and Date of Voucher	No. and Date of Voucher	No. and Date of Voucher	No. and Date of Voucher	No. and Date of Voucher	\$ c d	
		\$ c d		\$ c d	Amount admissible and Total pay- ment	Amount admissible and Total pay- ment	Amount admissible and Total pay- ment	Amount admissible and Total pay- ment	Amount admissible and Total pay- ment	Amount admissible and Total pay- ment	Amount admissible and Total pay- ment	\$ c d	

NOTE.—It may not be necessary to balance the account every time a payment is made.

A. T. C.-91.

FORM 91.

[See Rules 1, 3, 4, 7, 11 and 19, Appendix 15.]

(To be printed on foolscap folio and machine numbered and bound in books of 20 forms each.)

No. _____

Mr. _____

Service is authorised to engage the following passengers at a maximum cost as indicated against each—

of _____ Service is authorised to engage the following passengers at a maximum cost as indicated against each—

	Maximum cost.		Maximum cost.
Single for Self	£	Single for Self	£
Return	£	Return	£
" Wife	£	" " Wife	£
(Name)	£	(Name)	£
" Child	£	" Child	£
" "	£	" "	£
" "	£	" "	£

No. 141.

Page 346, Form 91—

Insert the following as a "Note" below this Form:—

"NOTE.—†This certificate is issued with reference to the facts known on the date of its issue and ceases to be valid as shown below:—

- (1) On expiry of 12 months from the date of its issue.
- (2) On the date on which Master/Miss.....attains the age of 12/21 years, viz.,.....
- (3) On the date on which the rates of P. & O., I class B fares are next revised.
- (4) On the expiry of 12/6 months from the date of Mr.....'s death/retirement, viz.,.....

(†) Score out any item inapplicable."

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 141, dated the 2nd January 1937.]

Accountant General.

Date _____

Date _____

* N. B.—See notes 2 and 3 of the Rules for the Accounting and Auditing of the Passage Concessions (reprint).

* N. B.—See notes 2 and 3 of the Rules for the Accounting and Auditing of the Passage Concessions (reprint).

Rule 3

Noti: _____

5/141

FORMS.

A. T. C.-92.

FORM 92.

[See Rules 1, 8, 11 and 19, Appendix 15.]

(To be printed on foolscap folio.)

Certified that the following amounts in the Personal Passage Account
are at credit of each person for whom Mr. _____ of _____
service is entitled to take a passage :—

						Amount at credit.
Self	..	..	..	..	..	£
Wife	..	..	..	..	..	£
	(name)					
Child	..	..	..	..	..	£
	(name, age and sex).					
Child	..	..	..	..	..	£
	(name, age and sex).					

No. 142.

Page 347, Form 92—

Insert the following as a "Note" below this Form :—

"NOTE.—*This certificate is issued with reference to the facts known on the date
its issue and ceases to be valid as shown below :—

- (1) On the date on which Master/Miss.....attai
the age of 12/21 years, viz,.....
- (2) On the date on which the rates of P. & O., I class, B fares are next revised.
- (3) On the expiry of 12/6 months from the date of Mr... .
death/retirement, viz.,.....

* Score out any item inapplicable."

[Audit Code, Vol. II, 1st Edn. (2nd Rep.), No. 142, dated the 2nd January 1937.

STATION_____

Dated_____

N/dh. _____

5/142

FORM 93.

[See Rule 6, Appendix 15.]

(To be printed on foolscap folio.)

Mr. _____

is informed that the final payment on account of the cost of the following ^{passage}~~passages~~ has been made to (name of the steamship Company or the Agent of that Company or of the Passenger Agent) to-day and that the Personal Passage ^{account}~~accounts~~ of the ^{person}~~persons~~ concerned ^{has}~~have~~ been debited with the ^{amount noted against it}~~amounts noted against each~~ which ^{represents}~~represent~~ the cost as defined in Regulation 2 (c) in Schedule IV of the Superior Civil Services Rules, subject to the limit prescribed in Regulation 8.

Single	_____					class	_____	passages	_____	between	_____	&	_____
Return													
for Self	..	..	..	..	..			
„ Wife	..	..	..	..	..			
„ Child (name)	..	..	..	..	..			
„ „ („)								

2. He is requested to intimate to this office either direct or through the High Commissioner, immediately any change is made in the itinerary of the person/persons concerned.

Accountant General.

STATION _____

Dated _____

[See Rules 1, 7, and 19, Appendix 15]

(To be printed in foolscap folio and machine numbered and bound in books of 50 forms each)

No. _____
 With reference to Form 93, issued under my _____

No. _____

No. 143.

sd _____, Mr _____

Page 349, Form 94—

Insert the following as a "Note" below this Form —

NOTE — *This certificate is issued with reference to the facts known on the date of its issue and ceases to be valid as shown below —

- (1) On the expiry of 12 months from the date of its issue
- (2) On the date on which Master/Miss _____ attains the age of 12/21 years ^{or}
- (3) On the date on which the rates of P & O, I class B fares are next revised
- (4) On the expiry of 12/6 months from the date of Mr _____'s death/retirement, ^{or},

* Score out any item inapplicable

[Audit Code Vol II, 1st Edn (2nd Rep) No 143, dated the 2nd January 1937]

Wife

Wife

Child (name, age and sex)

Child (name, age and sex)

Accountant General

Accountant General

Note: _____

he amounts noted below, he is
 res under Regulations 8 and 12
 Civil Services Rules

maximum amount admissible

A. T. C.-93.

FORM 93.

[See Rule 6, Appendix 15.]

(To be printed on foolscap folio.)

Mr. _____

is informed that the final payment on account of the cost of the following ^{passage}_{passages} has been made to (name of the steamship Company or the Agent of that Company or of the Passenger Agent) to-day and that the Personal Passage ^{account}_{accounts} of the ^{person}_{persons} concerned ^{has}_{have} been debited with the ^{amount noted against it}_{amounts noted against each} which ^{represents}_{represent} the cost as defined in Regulation 2 (c) in Schedule IV of the Superior Civil Services Rules, subject to the limit prescribed in Regulation 8.

<u>Single</u> <u>Return</u>	_____	class passages between	_____	&	_____
for Self	..	..	..	..	..
„ Wife	..	..	..	..	..
„ Child (name)	..	..	..	..	..
„ „ („)

2. He is requested to intimate to this office either direct or through the High Commissioner, immediately any change is made in the itinerary of the person/persons concerned .

Accountant General.

STATION _____

Dated _____

[See Rules 1, 7, and 19, Appendix 15]

(To be printed in foolscap folio and machine numbered and bound in books of 50 forms each)

No _____

No _____

With reference to Form 93, issued under my _____

No 143

and _____, Mr _____

Page 349 Form 94—

Insert the following in 'Note' below this Form —

NOTE — *This certificate is issued with reference to the facts known on the date of its issue and ceases to be valid as shown below —

- (1) On the expiry of 12 months from the date of its issue
- (2) On the date on which Master/Miss _____ attains the age of 12/21 years or
- (3) On the date on which the rates of P & O I class fares are next revised
- (4) On the expiry of 1 1/2 months from the date of Mr _____'s death/settlement or

* Score out any item in applicable

[Audit Code, Vol II, 1st Edn (2nd Rep) No 113 dated the 2nd January 1937]

Wife

Wife

Child (name, age and sex)

Child (name, age and sex)

Accountant General

Accountant General

Ndt: _____

FORMS
the amounts noted below, he is
res under Regulations 8 and 12
Civil Services Rules

maximum amount admissible

FORM 95.

[See Rules 10, 11, 12 and 13, Appendix 15.]
(To be printed on double foolscap on both sides.)

PASSAGE CONCESSIONS.

Register of Sanctions and Payments.

Serial No.	Names.	Maximum cost of passage admissible.	Name of Steamship Coy. and of the Agent of that Coy. or of the Passenger Agent.	Date of embarkation.	Journey.		Authority No. and date.	Sterling cost of passages as defined in regulations 2 (c) and of railway fares subject to a limit prescribed in Regulation 8.	Amount to be paid in rupees.	Voucher No. and date.	Actual payments in Rupees.												
					From.	To.					April.	May.	June.	July.	August.	September.	And so on from October to March.	March and April.	May and June.	July.	August.	September.	October.

Note of Posting of Corrections.

Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.
1-95	Carried over	7.6.36						
96	"	7.6.36						
97-101	"	7.6.36						
102-114	"	7.6.36						
115-127	"	7.6.36						
128-131	"	7.6.36						
132-138	"	7.6.36						
139-162	"	7.6.36						
		21.2.38						

Note of Posting of Corrections—*contd.*

[illegible]

Note of Posting of Corrections—*contd.*

[illegible]

